



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

MINUTES OF THE CALLED MEETING OF THE STATE TAX COMMISSION

PRESENT: Robert H. Naftaly, Chair STC
Robert R. Lupi, Member STC
Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary
Marie G. Medlock, Recording Secretary

DATE OF MEETING: November 30, 2004

PLACE OF MEETING: Treasury Bond Finance Board Room
1st Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:00 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

- Item 1. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the minutes of October 28, 2004 as presented.
- Item 2. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the minutes of November 10, 2004 as presented.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

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Item 3. **Scheduled for 9:30 A.M.**

City of Kalamazoo, Kalamazoo County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0956; JIRGENS MODERN TOOL CORP; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9049388; PERSONAL; Property;

2002 AV from \$ 209,900 to \$ 218,600; TV from \$ 209,900 to \$ 218,600;

2003 AV from \$ 198,000 to \$ 212,850; TV from \$ 198,000 to \$ 212,850;

2004 AV from \$ 167,900 to \$ 175,100; TV from \$ 167,900 to \$ 175,100.

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced matter until the next meeting:

154-04-1150; PETERS CONSTRUCTION CO INC; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9049620; PERSONAL; Property;

2002 AV from \$ 154,300 to \$ 926,000; TV from \$ 154,300 to \$ 926,000;

2003 AV from \$ 212,300 to \$ 856,600; TV from \$ 212,300 to \$ 856,600;

2004 AV from \$ 122,100 to \$ 910,300; TV from \$ 122,100 to \$ 910,300.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1153; CANNEY'S WATER CONDITIONING; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9009230; PERSONAL; Property;

2002 AV from \$ 71,900 to \$ 75,250; TV from \$ 71,900 to \$ 75,250;

2003 AV from \$ 71,950 to \$ 94,250; TV from \$ 71,950 to \$ 94,250;

2004 AV from \$ 75,500 to \$ 99,250; TV from \$ 75,500 to \$ 99,250.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1154; DALEIDENS INC; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 90-09660; PERSONAL; Property;

2002 AV from \$ 114,700 to \$ 161,950; TV from \$ 114,700 to \$ 161,950;

2003 AV from \$ 160,650 to \$ 201,000; TV from \$ 160,650 to \$ 201,000;

2004 AV from \$ 155,300 to \$ 203,800; TV from \$ 155,300 to \$ 203,800.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced requested assessed and taxable values as presented for the year 2002:

154-04-1155; PARKWAY PLASTIC SURGERY; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9052679; PERSONAL; Property;

2002 AV from \$ 48,000 to \$ 58,800; TV from \$ 48,000 to \$ 58,800;

and

It was moved by Roberts, supported by Lupi, and unanimously approved to change the below-referenced assessed and taxable values for the years 2003 and 2004:

2003:

Assessed Value: \$ 52,000 to \$ 78,900

Taxable Value: \$ 52,000 to \$ 78,900

2004:

Assessed Value: \$ 47,000 to \$ 70,800

Taxable Value: \$ 47,000 to \$ 70,800

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1156; GLASSMASTER CONTROLS CO INC; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9050654; PERSONAL; Property;

2002 AV from \$ 446,000 to \$ 567,600; TV from \$ 446,000 to \$ 567,600.

It was moved by Roberts, supported by Naftaly, and approved to defer the below-referenced requested assessed and taxable values:

154-04-1172; GRIFFIN PEST CONTROL; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9049335; PERSONAL; Property;

2002 AV from \$ 81,700 to \$ 98,950; TV from \$ 81,700 to \$ 98,950;

2003 AV from \$ 75,100 to \$ 110,950; TV from \$ 75,100 to \$ 110,950;

2004 AV from \$ 74,600 to \$ 100,100; TV from \$ 74,600 to \$ 100,100.

Mr. Lupi dissented.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1438; KALAMAZOO PETROLEUM INC DBA MICHIGAN GAS & CONVENIENCE; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9035230; PERSONAL; Property;

2002 AV from \$ 4,200 to \$ 21,100; TV from \$ 4,200 to \$ 21,100;

2003 AV from \$ 3,900 to \$ 18,950; TV from \$ 3,900 to \$ 18,950;

2004 AV from \$ 5,400 to \$ 17,500; TV from \$ 5,400 to \$ 17,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1918; SPORTS BAR AND DANCE CLUB; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9052582; PERSONAL; Property;

2002 AV from \$ 3,600 to \$ 176,200; TV from \$ 3,600 to \$ 176,200;

2003 AV from \$ 20,000 to \$ 150,500; TV from \$ 20,000 to \$ 150,500;

2004 AV from \$ 25,000 to \$ 132,650; TV from \$ 25,000 to \$ 132,650.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values for the years 2002 and 2003:

154-04-1919; KEN W BEADLING; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9002784; PERSONAL; Property;

2002 AV from \$ 51,700 to \$ 60,350; TV from \$ 51,700 to \$ 60,350;

2003 AV from \$ 56,700 to \$ 79,800; TV from \$ 56,700 to \$ 79,800;

and

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced assessed and taxable values for the year 2004:

2004:

Assessed Value:	\$ 56,700	to	\$ 80,700
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Taxable Value:	\$ 56,700	to	\$ 80,700
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It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1920; KALAMAZOO STATE THEATRE LP; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9050958; PERSONAL; Property;

2002 AV from \$ 1,700 to \$ 22,500; TV from \$ 1,700 to \$ 22,500;

2003 AV from \$ 1,600 to \$ 21,100; TV from \$ 1,600 to \$ 21,100;

2004 AV from \$ 1,800 to \$ 21,100; TV from \$ 1,800 to \$ 21,100.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1921; PRO-CO SOUND INC; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9053162; PERSONAL; Property;

2002 AV from \$ 2,200 to \$ 22,700; TV from \$ 2,200 to \$ 22,700;

2003 AV from \$ 92,300 to \$ 108,050; TV from \$ 92,300 to \$ 108,050;

2004 AV from \$ 86,700 to \$ 98,950; TV from \$ 86,700 to \$ 98,950.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1922; FM ENVELOPE INC; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9052263; PERSONAL; Property;

2002 AV from \$ 94,300 to \$ 138,200; TV from \$ 94,300 to \$ 138,200;

2003 AV from \$ 99,300 to \$ 123,450; TV from \$ 99,300 to \$ 123,450;

2004 AV from \$ 105,300 to \$ 111,550; TV from \$ 105,300 to \$ 111,550.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1923; BB HOUSER DBA BLIMPIES; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9052954; PERSONAL; Property;

2002 AV from \$ 33,700 to \$ 39,200; TV from \$ 33,700 to \$ 39,200;

2003 AV from \$ 18,500 to \$ 37,800; TV from \$ 18,500 to \$ 37,800;

2004 AV from \$ 25,500 to \$ 32,900; TV from \$ 25,500 to \$ 32,900.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1924; ZOOROPA DESIGN LLC; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9055470; PERSONAL; Property;

2002 AV from \$ 0 to \$ 15,000; TV from \$ 0 to \$ 15,000;

2003 AV from \$ 0 to \$ 7,700; TV from \$ 0 to \$ 7,700;

2004 AV from \$ 0 to \$ 6,000; TV from \$ 0 to \$ 6,000.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1925; MED ONE CAPITAL C/O CBIZ; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9055404; PERSONAL; Property;

2004 AV from \$ 0 to \$ 6,300; TV from \$ 0 to \$ 6,300.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1926; PRECISION PRINTER SERVICES; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9050674; PERSONAL; Property;

2002 AV from \$ 22,900 to \$ 45,050; TV from \$ 22,900 to \$ 45,050;

2003 AV from \$ 25,900 to \$ 43,700; TV from \$ 25,900 to \$ 43,700;

2004 AV from \$ 29,900 to \$ 42,400; TV from \$ 29,900 to \$ 42,400.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1927; ELLIS SALES; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9055438; PERSONAL; Property;

2003 AV from \$ 0 to \$ 2,800; TV from \$ 0 to \$ 2,800;

2004 AV from \$ 0 to \$ 2,500; TV from \$ 0 to \$ 2,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1928; CAPITAL ADVANTAGE LEASING; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9006721; PERSONAL; Property;

2003 AV from \$ 0 to \$ 5,300; TV from \$ 0 to \$ 5,300.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1929; APPLIED IMAGING; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9052366; PERSONAL; Property;

2003 AV from \$ 50,000 to \$ 92,900; TV from \$ 50,000 to \$ 92,900;

2004 AV from \$ 60,000 to \$ 71,650; TV from \$ 60,000 to \$ 71,650.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1979; HENRY L UPJOHN II CONSULTING LLC; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9055317; PERSONAL; Property;

2004 AV from \$ 748,900 to \$ 767,000; TV from \$ 748,900 to \$ 767,000.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-2230; WDS VENTURES LLC; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9051644; PERSONAL; Property;
2002 AV from \$ 132,400 to \$ 133,850; TV from \$ 132,400 to \$ 133,850;
2003 AV from \$ 119,600 to \$ 120,900; TV from \$ 119,600 to \$ 120,900;
2004 AV from \$ 107,400 to \$ 109,000; TV from \$ 107,400 to \$ 109,000.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-2231; WDS VENTURES LLC #8800; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9038320; PERSONAL; Property;
2003 AV from \$ 26,600 to \$ 27,900; TV from \$ 26,600 to \$ 27,900;
2004 AV from \$ 22,900 to \$ 24,250; TV from \$ 22,900 to \$ 24,250.

City of Portage, Kalamazoo County

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced requested assessed and taxable values for the year 2002:

154-04-1377; JC PENNEY HOME STORE #1982-8; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90009-258-C; PERSONAL; Property;
2002 AV from \$ 128,100 to \$1,075,250; TV from \$ 128,100 to \$1,075,250;

and

It was moved by Roberts, supported by Lupi, and unanimously approved to change the below-referenced requested assessed and taxable values for the years 2003 and 2004:

2003:

Assessed Value:	\$302,600	to	\$509,850
Taxable Value:	\$302,600	to	\$509,850

2004:

Assessed Value:	\$251,000	to	\$482,100
Taxable Value:	\$251,000	to	\$482,100

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and approved to defer the below-referenced requested assessed and taxable values:

154-04-1931; GAP INC & SUBS #7687 DBA BANANA REPUBLIC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90009-309-G; PERSONAL; Property;

2004 AV from \$ 301,000 to \$ 277,250; TV from \$ 301,000 to \$ 277,250.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1932; GMRI INC DBA RED LOBSTER #152; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90010-195-A; PERSONAL; Property;

2003 AV from \$ 103,800 to \$ 110,600; TV from \$ 103,800 to \$ 110,600.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1933; GREAT STEAK & POTATO COMPANY; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90009-356-G; PERSONAL; Property;

2002 AV from \$ 20,000 to \$ 40,650; TV from \$ 20,000 to \$ 40,650;

2003 AV from \$ 25,000 to \$ 35,450; TV from \$ 25,000 to \$ 35,450;

2004 AV from \$ 11,100 to \$ 31,550; TV from \$ 11,100 to \$ 31,550.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1934; PRO SERVICES INC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90024-082-C; PERSONAL; Property; 2002 AV from \$ 48,300 to \$ 64,800; TV from \$ 48,300 to \$ 64,800; 2004 AV from \$ 154,400 to \$ 171,050; TV from \$ 154,400 to \$ 171,050.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1935; PIER ONE IMPORTS #0149; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 10-90009-160-A; PERSONAL; Property;

2002 AV from \$ 34,700 to \$ 45,500; TV from \$ 34,700 to \$ 45,500;

2003 AV from \$ 33,900 to \$ 40,950; TV from \$ 33,900 to \$ 40,950;

2004 AV from \$ 28,200 to \$ 43,250; TV from \$ 28,200 to \$ 43,250.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1936; MR CODY'S BUFFET; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90016-055-G; PERSONAL; Property;

2004 AV from \$ 70,000 to \$ 89,000; TV from \$ 70,000 to \$ 89,000.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1937; EMPIRE CHINESE BUFFET; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90010-130-I; PERSONAL; Property;

2002 AV from \$ 45,000 to \$ 71,600; TV from \$ 45,000 to \$ 71,600;

2003 AV from \$ 56,300 to \$ 64,450; TV from \$ 56,300 to \$ 64,450.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1938; DOVER RESOURCES INC RPA PROCESS TECHNOLOGIES; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90028-150-A; PERSONAL; Property;

2003 AV from \$ 677,300 to \$ 880,400; TV from \$ 677,300 to \$ 880,400;

2004 AV from \$ 634,000 to \$ 786,200; TV from \$ 634,000 to \$ 786,200.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1939; BOB EVANS RESTAURANT OF MICHIGAN #0055; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90003-170-A; PERSONAL; Property;

2002 AV from \$ 38,400 to \$ 62,550; TV from \$ 38,400 to \$ 62,550;

2003 AV from \$ 49,800 to \$ 74,450; TV from \$ 49,800 to \$ 74,450;

2004 AV from \$ 97,700 to \$ 110,900; TV from \$ 97,700 to \$ 110,900.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1940; APPLEBEE'S INTERNATIONAL INC C/O CBIZ; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90010-211-E; PERSONAL; Property;

2003 AV from \$ 92,200 to \$ 103,700; TV from \$ 92,200 to \$ 103,700;

2004 AV from \$ 88,400 to \$ 101,400; TV from \$ 88,400 to \$ 101,400.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2104; SIEGFRIED CRANDALL PC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90003-030-P; PERSONAL; Property;

2002 AV from \$ 93,600 to \$ 94,550; TV from \$ 93,600 to \$ 94,550;

2003 AV from \$ 84,800 to \$ 85,850; TV from \$ 84,800 to \$ 85,850;

2004 AV from \$ 83,200 to \$ 84,000; TV from \$ 83,200 to \$ 84,000.

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Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented but to delay issuance of order until after the next meeting of the STC pending further input regarding certain IFT property which may have been incorrectly reported on the ad valorem roll:

154-04-2229; PHARMACIA & UPJOHN C/O PFIZER INC TAX DIVISION; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90014-001-A; PERSONAL; Property;

2003 AV from \$191,311,000 to \$192,499,050; TV from \$191,311,000 to \$192,499,050.

Township of Oshtemo, Kalamazoo County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1980; PREFERRED PARTNERS INC; OSHTEMO TWP.; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 3905-90-788-050; PERSONAL; Property; 2004 AV from \$ 5,000 to \$ 28,500; TV from \$ 5,000 to \$ 28,500.

Township of Richland, Kalamazoo County

It was moved by Naftaly, supported by Roberts, and unanimously approved to postpone the below-referenced matter:

154-04-1453; RICHARD B & ROBIN M ENGEL; RICHLAND TWP.; KALAMAZOO COUNTY; GULL LAKE Sch. Dist.; 3903-23-101-092; REAL; Property;

2002 AV from \$ 396,000 to \$ 686,100; TV from \$ 353,652 to \$ 668,488;

2003 AV from \$ 400,500 to \$ 690,600; TV from \$ 358,956 to \$ 678,515;

2004 AV from \$ 425,300 to \$ 715,400; TV from \$ 367,211 to \$ 694,121.

Township of Ravenna, Muskegon County

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced requested assessed and taxable values as presented:

154-02-0104; RAVENNA CASTING CENTER, INC.; RAVENNA TWP.; MUSKEGON COUNTY; RAVENNA Sch. Dist.; 61-17-900-351-0001-00; PERSONAL; Property;

2000 AV from \$4,870,300 to \$ 397,455; TV from \$4,870,300 to \$ 397,455.

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced requested assessed and taxable values as presented:

154-02-0105; RAVENNA CASTING CENTER, INC.; RAVENNA TWP.; MUSKEGON COUNTY; RAVENNA Sch. Dist.; 61-17-982-084-0541-00; PERSONAL IFT; Property;

2000 AV from \$4,986,500 to ; TV from \$4,986,500 to .

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Item 3 (continued):

Scheduled for 1:30 P.M.

City of Auburn Hills, Oakland County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-0940; CITICORP DEL-LEASE; CITY OF AUBURN HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 02-99-00-003-306; PERSONAL; Property; 2003 AV from \$ 0 to \$ 61,840; TV from \$ 0 to \$ 61,840; 2004 AV from \$ 0 to \$ 50,060; TV from \$ 0 to \$ 50,060.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-0962; CITICORP DEL-LEASE; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-099-431; PERSONAL; Property; 2003 AV from \$ 110,000 to \$ 114,650; TV from \$ 110,000 to \$ 114,650; 2004 AV from \$ 65,660 to \$ 51,340; TV from \$ 65,660 to \$ 51,340.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1124; ASC INC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-002-056; PERSONAL; Property; 2004 AV from \$ 60,640 to \$ 68,690; TV from \$ 60,640 to \$ 68,690.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1125; MUBEA INC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-003-107; PERSONAL; Property; 2004 AV from \$ 42,500 to \$ 277,330; TV from \$ 42,500 to \$ 277,330.

It was moved by Lupi, supported by Roberts, and unanimously approved to deny because the Commission lacks jurisdiction in the matter involving the below-referenced requested assessed and taxable values:

154-04-1126; PROTOCRAFT; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-097-088; PERSONAL; Property; 2003 AV from \$ 300,000 to \$ 0 ; TV from \$ 300,000 to \$ 0 .

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Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to deny because the Commission lacks jurisdiction in the matter involving the below-referenced requested assessed and taxable values:

154-04-1127; PROTOCRAFT/YWY INVESTMENTS; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-097-114; PERSONAL; Property;

2003 AV from \$ 250,000 to \$ 0 ; TV from \$ 250,000 to \$ 0 .

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1128; ASC INC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-25-001-428; PERSONAL-IFT; Property;

2004 AV from \$ 89,680 to \$ 93,390; TV from \$ 89,680 to \$ 93,390.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2181; GLORIA JEAN'S COFFEE KATHY'S COFFEE INC; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-099-198; PERSONAL; Property;

2003 AV from \$ 29,720 to \$ 51,820; TV from \$ 29,720 to \$ 51,820.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2182; AT & T WIRELESS; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-001-077; PERSONAL; Property;

2003 AV from \$ 30,000 to \$ 85,760; TV from \$ 30,000 to \$ 85,760.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2183; DETROIT BROACH COMPANY; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-000-983; PERSONAL; Property;

2003 AV from \$ 200,000 to \$ 362,740; TV from \$ 200,000 to \$ 362,740.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2184; MOCERI MANAGEMENT; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-096-115; PERSONAL; Property;

2003 AV from \$ 40,300 to \$ 63,340; TV from \$ 40,300 to \$ 63,340.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2185; HEWLETT PACKARD FINANCIAL SERVICES; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-001-301; PERSONAL; Property;

2004 AV from \$ 639,640 to \$ 975,290; TV from \$ 639,640 to \$ 975,290.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2186; CHINA CAPITAL ARTS; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-099-161; PERSONAL; Property;

2003 AV from \$ 3,780 to \$ 9,440; TV from \$ 3,780 to \$ 9,440.

It was moved by Roberts, supported by Lupi, and unanimously approved to defer the below-referenced requested assessed and taxable values:

154-04-2187; NISSAN MOTOR CORPORATION; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-098-228; PERSONAL; Property;

2004 AV from \$ 297,190 to \$2,623,720; TV from \$ 297,190 to \$2,623,720.

The Commission admitted Taxpayer Exhibit 1.

City of Berkley, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1129; DELPHI CAPITAL CORP; CITY OF BERKLEY; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 04-99-00-002-037; PERSONAL; Property;

2004 AV from \$ 0 to \$ 5,170; TV from \$ 0 to \$ 5,170.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1159; CANON FINANCIAL SERVICES INC; CITY OF BERKLEY; OAKLAND COUNTY; BERKELEY Sch. Dist.; 04-99-14-990-005; PERSONAL; Property;

2004 AV from \$ 9,180 to \$ 6,190; TV from \$ 9,180 to \$ 6,190.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2192; QUIZNOS; CITY OF BERKLEY; OAKLAND COUNTY; BERKELEY Sch. Dist.; 04-99-00-003-004; PERSONAL; Property;

2003 AV from \$ 50,000 to \$ 68,900; TV from \$ 50,000 to \$ 68,900.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2207; OLSMAN MUELLER & JAMES PC; CITY OF BERKLEY; OAKLAND COUNTY; BERKELEY Sch. Dist.; 04-99-00-002-003; PERSONAL; Property;

2003 AV from \$ 57,870 to \$ 72,540; TV from \$ 57,870 to \$ 72,540.

City of Birmingham, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1130; GHALI INC WOVEN TREASURERS; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-01-980-655; PERSONAL; Property;

2003 AV from \$ 8,500 to \$ 26,050; TV from \$ 8,500 to \$ 26,060;

2004 AV from \$ 8,500 to \$ 47,510; TV from \$ 8,500 to \$ 47,510.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2190; KENTUCKY FRIED CHICKEN; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-01-010-290; PERSONAL; Property;

2003 AV from \$ 14,130 to \$ 35,070; TV from \$ 14,130 to \$ 35,070.

City of Bloomfield Hills, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2162; CITICAPITAL COMMERCIAL LEASING CORP; CITY OF BLOOMFIELD HILLS; OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; 12-99-00-001-075; PERSONAL; Property;

2003 AV from \$ 0 to \$ 19,380; TV from \$ 0 to \$ 19,380.

City of Clawson, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0941; NORTH WOODWARD INTERNAL MEDICINE; CITY OF CLAWSON; OAKLAND COUNTY; CLAWSON CITY Sch. Dist.; 16-99-00-002-019; PERSONAL; Property;

2003 AV from \$ 30,130 to \$ 64,960; TV from \$ 30,130 to \$ 64,960.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2191; APOVINI CONEY GRILL; CITY OF CLAWSON; OAKLAND COUNTY; CLAWSON CITY Sch. Dist.; 16-99-00-001-001; PERSONAL; Property;

2003 AV from \$ 45,860 to \$ 72,150; TV from \$ 45,860 to \$ 72,150.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2201; URBANA OB/GYN; CITY OF CLAWSON; OAKLAND COUNTY; CLAWSON CITY Sch. Dist.; 16-99-00-002-021; PERSONAL; Property;

2003 AV from \$ 3,640 to \$ 20,890; TV from \$ 3,640 to \$ 20,890.

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced requested assessed and taxable values as presented:

154-04-2202; AMERITECH CREDIT CORP C/O BURR WOLFF; CITY OF CLAWSON; OAKLAND COUNTY; CLAWSON CITY Sch. Dist.; 16-99-00-000-089; PERSONAL; Property;

2003 AV from \$ 3,210 to \$ 150; TV from \$ 3,210 to \$ 150.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2203; SHILLA INC; CITY OF CLAWSON; OAKLAND COUNTY; CLAWSON CITY Sch. Dist.; 16-99-00-003-063; PERSONAL; Property;

2003 AV from \$ 150,000 to \$ 662,040; TV from \$ 150,000 to \$ 662,040.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2204; PERFORMANCE PRINTING INC; CITY OF CLAWSON; OAKLAND COUNTY; CLAWSON CITY Sch. Dist.; 16-99-00-405-445; PERSONAL; Property;

2003 AV from \$ 30,650 to \$ 42,690; TV from \$ 30,650 to \$ 42,690.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2205; KENTUCKY FRIED CHICKEN; CITY OF CLAWSON; OAKLAND COUNTY; CLAWSON CITY Sch. Dist.; 16-99-00-870-038; PERSONAL; Property;

2003 AV from \$ 16,420 to \$ 78,810; TV from \$ 16,420 to \$ 78,810.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2206; EMPIRE EMBROIDERY INC; CITY OF CLAWSON; OAKLAND COUNTY; CLAWSON CITY Sch. Dist.; 16-99-00-003-042; PERSONAL; Property;

2003 AV from \$ 5,000 to \$ 35,610; TV from \$ 5,000 to \$ 35,610.

City of Farmington, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2199; AAMCO TRANSMISSIONS; CITY OF FARMINGTON; OAKLAND COUNTY; FARMINGTON Sch. Dist.; 20-99-00-003-038; PERSONAL; Property;

2003 AV from \$ 24,110 to \$ 41,890; TV from \$ 24,110 to \$ 41,890.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2200; MICHIGAN BARRICADING EQUIPMENT INC; CITY OF FARMINGTON; OAKLAND COUNTY; FARMINGTON Sch. Dist.; 20-99-00-013-210; PERSONAL; Property;

2003 AV from \$ 67,220 to \$ 132,800; TV from \$ 67,220 to \$ 132,800.

City of Ferndale, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1380; BNS ELECTRIC INC; CITY OF FERNDAL; OAKLAND COUNTY; FERNDAL Sch. Dist.; 24-99-22-000-862; PERSONAL; Property;

2003 AV from \$ 15,040 to \$ 38,020; TV from \$ 15,040 to \$ 38,020.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1381; EQUITABLE METALS CORP; CITY OF FERNDAL; OAKLAND COUNTY; FERNDAL Sch. Dist.; 24-99-00-002-093; PERSONAL; Property;

2003 AV from \$ 1,940 to \$ 3,890; TV from \$ 1,940 to \$ 3,890.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1382; MADISON ELECTRIC COMPANY; CITY OF FERNDAL; OAKLAND COUNTY; HAZEL PARK Sch. Dist.; 24-99-34-001-113; PERSONAL; Property;

2003 AV from \$ 1,550 to \$ 3,650; TV from \$ 1,550 to \$ 3,650.

MINUTES OF THE CALLED MEETING OF THE STATE TAX COMMISSION

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1383; GAGE LEASING; CITY OF FERNDAL; OAKLAND COUNTY;
HAZEL PARK Sch. Dist.; 24-99-00-003-005; PERSONAL; Property;
2003 AV from \$ 0 to \$ 3,750; TV from \$ 0 to \$ 3,750.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1384; SEQUOIA GROUP LLC; CITY OF FERNDAL; OAKLAND COUNTY;
FERNDAL Sch. Dist.; 24-99-00-003-019; PERSONAL; Property;
2003 AV from \$ 0 to \$ 13,980; TV from \$ 0 to \$ 13,980.

City of Hazel Park, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2212; BETTERFORM; CITY OF HAZEL PARK; OAKLAND COUNTY;
HAZEL PARK Sch. Dist.; 28-99-18-960-002; PERSONAL; Property;
2003 AV from \$ 30,960 to \$ 45,650; TV from \$ 30,960 to \$ 45,650.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2213; ROCON LLC; CITY OF HAZEL PARK; OAKLAND COUNTY;
HAZEL PARK Sch. Dist.; 28-99-13-980-003; PERSONAL; Property;
2003 AV from \$ 23,540 to \$ 32,050; TV from \$ 23,540 to \$ 32,050.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2214; CAPITAL SALES COMPANY; CITY OF HAZEL PARK;
OAKLAND COUNTY; HAZEL PARK Sch. Dist.; 28-99-00-003-050;
PERSONAL; Property;
2003 AV from \$ 50,000 to \$ 198,190; TV from \$ 50,000 to \$ 198,190.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2215; EMAD NAKKASH MD EYE CLINIC; CITY OF HAZEL PARK;
OAKLAND COUNTY; HAZEL PARK Sch. Dist.; 28-99-00-002-022;
PERSONAL; Property;
2003 AV from \$ 20,750 to \$ 56,770; TV from \$ 20,750 to \$ 56,770.

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Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-2216; RED INDUSTRIES INC; CITY OF HAZEL PARK; OAKLAND COUNTY; HAZEL PARK Sch. Dist.; 28-99-13-870-004; PERSONAL; Property; 2003 AV from \$ 28,570 to \$ 55,690; TV from \$ 28,570 to \$ 55,690.

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced requested assessed and taxable values as presented:

154-04-2217; AMERITECH CREDIT CORP C/O BURR WOLFF; CITY OF HAZEL PARK; OAKLAND COUNTY; HAZEL PARK Sch. Dist.; 28-99-00-001-064; PERSONAL; Property; 2003 AV from \$ 2,400 to \$ 860; TV from \$ 2,400 to \$ 860.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2218; BRANDENBURG INDUSTRIAL SERVICE COMPANY; CITY OF HAZEL PARK; OAKLAND COUNTY; HAZEL PARK Sch. Dist.; 28-99-00-004-043; PERSONAL; Property; 2004 AV from \$ 250,000 to \$ 617,440; TV from \$ 500,000 to \$617,440.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2219; CHAMPION PROMOTIONS NO 2 HAZEL PARK BOWL & LOUNGE; CITY OF HAZEL PARK; OAKLAND COUNTY; HAZEL PARK Sch. Dist.; 28-99-21-024-211; PERSONAL; Property; 2003 AV from \$ 53,630 to \$ 160,880; TV from \$ 53,630 to \$ 160,880.

City of Keego Harbor, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2177; HUNGRY HOWIE'S SSP INC; CITY OF KEEGO HARBOR; OAKLAND COUNTY; WEST BLOOMFIELD Sch. Dist.; 36-99-00-920-015; PERSONAL; Property; 2003 AV from \$ 15,580 to \$ 49,490; TV from \$ 15,580 to \$ 49,490.

City of Lathrup Village, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1131; WEIGHT WATCHERS; CITY OF LATHRUP VILLIAGE; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 40-99-00-003-013; PERSONAL; Property; 2004 AV from \$ 1,000 to \$ 7,670; TV from \$ 1,000 to \$ 7,670.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2176; AIR VOICE WIRELESS LLC; CITY OF LATHRUP VILLIAGE; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 40-99-00-003-006; PERSONAL; Property;

2003 AV from \$ 6,290 to \$ 55,980; TV from \$ 6,290 to \$ 55,980.

City of Madison Heights, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to grant the assessor's request to withdraw the below-referenced matter:

154-04-2220; ARCHANGEL'S JEWELRY; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-11-005-260; PERSONAL; Property;

2002 AV from \$ 25,000 to \$ 42,800; TV from \$ 25,000 to \$ 42,800;

2003 AV from \$ 30,000 to \$ 38,500; TV from \$ 30,000 to \$ 38,500.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence on the below-referenced requested assessed and taxable values:

154-04-2221; ARCHANGEL'S JEWELRY; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-11-005-260/01; PERSONAL-IFT; Property;

2003 AV from \$ 0 to \$ 18,300; TV from \$ 0 to \$ 18,300;

2004 AV from \$ 0 to \$ 15,630; TV from \$ 0 to \$ 15,630.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2222; ZAYTI & ASSOCIATES; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-01-006-990; PERSONAL; Property;

2003 AV from \$ 10,210 to \$ 27,650; TV from \$ 10,210 to \$ 27,650; 2004 AV from \$ 12,500 to \$ 47,370; TV from \$ 12,500 to \$ 47,370.

City of Novi, Oakland County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0964; HOUSE OF BLINDS & MORE; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-01-900-139; PERSONAL; Property;

2004 AV from \$ 2,500 to \$ 13,950; TV from \$ 2,500 to \$ 13,950.

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Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1132; T-MOBILE RETAIL STORE; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-00-001-019; PERSONAL; Property;
2004 AV from \$ 30,000 to \$ 114,410; TV from \$ 30,000 to \$ 114,410.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1133; T-MOBILE; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-00-001-066; PERSONAL; Property;
2004 AV from \$ 5,000 to \$ 160,800; TV from \$ 5,000 to \$ 160,800.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1134; R & B REALTY GROUP/OAKWOOD CORP HOUSING; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-01-970-010; PERSONAL; Property;
2003 AV from \$ 6,000 to \$ 180,320; TV from \$ 6,000 to \$ 180,320;
2004 AV from \$ 9,000 to \$ 175,140; TV from \$ 9,000 to \$ 175,140.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2193; WIXOM REDI-MIX CONCRETE; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-01-114-300; PERSONAL; Property;
2003 AV from \$ 97,440 to \$ 127,060; TV from \$ 97,440 to \$ 127,060.

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced matter:

154-04-2194; TOWER AUTOMOTIVE; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-00-001-184; PERSONAL; Property;
2003 AV from \$ 515,090 to \$ 807,360; TV from \$ 515,090 to \$ 807,360.

It was moved by Roberts, supported by Lupi, and unanimously approved to grant the request to withdraw the below-referenced matter:

154-04-2195; NOVI ENDODONTICS; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-00-000-180; PERSONAL; Property;
2003 AV from \$ 69,420 to \$ 95,470; TV from \$ 69,420 to \$ 95,470.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2196; GOLDBERG'S FAMOUS STAGE DELI; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-00-003-167; PERSONAL; Property;
2003 AV from \$ 96,030 to \$ 118,300; TV from \$ 96,030 to \$ 118,300.

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Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2197; CARRABBA'S ITALIAN GRILL; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-00-002-202; PERSONAL; Property; 2003 AV from \$ 118,680 to \$ 233,310; TV from \$ 118,680 to \$ 233,310.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2198; MERLYN CONTRACTORS; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-01-207-601; PERSONAL; Property; 2003 AV from \$ 185,970 to \$1,060,810; TV from \$ 185,970 to \$1,060,810.

City of Pontiac, Oakland County

It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced matter:

154-04-1136; NATIONAL CITY LEASING CORP; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64-99-00-001-189; PERSONAL; Property; 2002 AV from \$ 53,860 to \$ 24,765; TV from \$ 53,860 to \$ 24,765.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2224; EDCOR DATA SERVICES CORP; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64-99-00-001-135; PERSONAL; Property; 2003 AV from \$ 631,930 to \$ 536,590; TV from \$ 631,930 to \$ 536,590.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2225; DAIRY QUEEN; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64-99-00-000-075; PERSONAL; Property; 2003 AV from \$ 27,850 to \$ 47,740; TV from \$ 27,850 to \$ 47,740.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2226; EDCOR DATA SERVICES CORP; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64-99-00-990-130; PERSONAL; Property; 2003 AV from \$ 743,000 to \$1,091,010; TV from \$ 743,000 to \$1,091,010.

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Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2227; HAWKINS EQUIPMENT CO INC; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64-99-80-802-600; PERSONAL; Property;

2003 AV from \$ 49,840 to \$ 164,160; TV from \$ 49,840 to \$ 164,160.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2228; SHADOWBOX; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64-99-00-970-076; PERSONAL; Property;

2003 AV from \$ 84,770 to \$ 109,080; TV from \$ 84,770 to \$ 109,080.

City of Rochester, Oakland County

It was moved by Lupi, supported by Roberts, and unanimously approved to deny because the Commission lacks jurisdiction in the below-referenced requested assessed and taxable values for the year 1999:

154-02-0339; SUPERIOR PLASTIC, INC.; CITY OF ROCHESTER; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 68-99-00-001-250; PERSONAL; Property; 1999 AV from \$2,705,800 to \$2,356,018; TV from \$2,705,800 to \$2,356,018;

and

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values for the years 2000 and 2001:

2000 AV from \$2,525,820 to \$2,236,660; TV from \$2,525,820 to \$2,236,660;

2001 AV from \$2,271,780 to \$2,024,280; TV from \$2,271,780 to \$2,024,280.

It was moved by Lupi, supported by Roberts, and unanimously approved to deny because the Commission lacks jurisdiction in the below-referenced requested assessed and taxable values for the year 1999:

154-02-0340; SUPERIOR PLASTIC, INC.; CITY OF ROCHESTER; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 68-99-00-001-210; PERSONAL; Property; 1999 AV from \$ 403,150 to \$ 334,979; TV from \$ 403,150 to \$ 334,979;

and

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values for the years 2000 and 2001:

2000 AV from \$ 387,270 to \$ 312,153; TV from \$ 387,270 to \$ 312,153;

2001 AV from \$ 355,880 to \$ 288,452; TV from \$ 355,880 to \$ 288,452.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to change the below-referenced requested assessed and taxable values for the year 2003:

154-04-2173; GOSS CHIROPRACTIC CLINICS; CITY OF ROCHESTER; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 68-99-00-002-012; PERSONAL; Property;

2003:

Assessed Value: \$ 9,520 to \$ 54,490

Taxable Value: \$ 9,520 to \$ 54,490.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2174; SBS CORP; CITY OF ROCHESTER; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 68-99-00-007-031; PERSONAL; Property;

2003 AV from \$ 47,000 to \$ 86,270; TV from \$ 47,000 to \$ 86,270.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2175; CGY ENTERPRISES INC DBA G S YURK; CITY OF ROCHESTER; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 68-99-00-920-074; PERSONAL; Property;

2003 AV from \$ 11,130 to \$ 74,330; TV from \$ 11,130 to \$ 74,330.

City of Rochester Hills, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1073; HUNTER LANDSCAPING; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 70-99-00-253-015; PERSONAL; Property;

2004 AV from \$ 5,000 to \$ 24,230; TV from \$ 5,000 to \$ 24,230.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1112; GORDON F LARAMIE & SONS INC; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 70-99-00-601-102; PERSONAL; Property;

2003 AV from \$ 0 to \$ 24,180; TV from \$ 0 to \$ 24,180.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1113; CLOVERDALE EQUIPMENT CO; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 70-99-00-601-101; PERSONAL; Property;

2003 AV from \$ 0 to \$ 26,380; TV from \$ 0 to \$ 26,380.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1114; BRENNAN DEVELOPMENT; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 70-99-00-600-002; PERSONAL; Property;

2003 AV from \$ 10,000 to \$ 66,250; TV from \$ 10,000 to \$ 66,250.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1115; BARTON MALOW COMPANY; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 70-99-00-601-100; PERSONAL; Property;

2003 AV from \$ 100,000 to \$ 19,420; TV from \$ 100,000 to \$ 19,420;

2004 AV from \$ 100,000 to \$ 15,850; TV from \$ 100,000 to \$ 15,850.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1340; G FINANCE HOLDING CORP; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 70-99-00-400-022; PERSONAL; Property;

2003 AV from \$ 15,370 to \$ 22,280; TV from \$ 15,370 to \$ 22,280.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1341; G FINANCE HOLDING CORP; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 70-99-00-400-023; PERSONAL; Property;

2003 AV from \$ 12,270 to \$ 9,460; TV from \$ 12,270 to \$ 9,460.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1417; KAYSUN LLC; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 70-99-00-112-951; PERSONAL; Property; 2004 AV from \$ 0 to \$ 100,130; TV from \$ 0 to \$ 100,130.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1418; MICHAEL J DEPORRE DDS PC; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 70-99-00-111-510; PERSONAL; Property; 2004 AV from \$ 40,000 to \$ 55,670; TV from \$ 40,000 to \$ 55,670.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2163; MICHAEL D GILBERT MD PC; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 70-99-00-111-840; PERSONAL; Property; 2004 AV from \$ 2,960 to \$ 4,160; TV from \$ 2,960 to \$ 4,160.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2164; JAY P MITCHELL MD/KIDZ FIRST PLLC; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 70-99-00-111-845; PERSONAL; Property; 2004 AV from \$ 10,380 to \$ 14,240; TV from \$ 10,380 to \$ 14,240.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2165; ORIGINAL PITA SUB SHOP; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 70-99-00-225-004; PERSONAL; Property; 2004 AV from \$ 4,460 to \$ 14,600; TV from \$ 4,460 to \$ 14,600.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-2166; SMITH & HAWKEN; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 70-99-00-261-159; PERSONAL; Property; 2004 AV from \$ 50,000 to \$ 85,730; TV from \$ 50,000 to \$ 85,730.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2179; OSCO INC; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; ROCHESTER Sch. Dist.; 70-99-00-260-260; PERSONAL; Property; 2003 AV from \$ 318,650 to \$ 332,000; TV from \$ 318,650 to \$ 332,000; 2004 AV from \$ 292,990 to \$ 299,040; TV from \$ 292,990 to \$ 299,040.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-2180; SPARTAN MACHINERY INC; CITY OF ROCHESTER HILLS; OAKLAND COUNTY; AVONDALE Sch. Dist.; 70-99-00-400-276; PERSONAL; Property; 2003 AV from \$ 60,000 to \$ 0 ; TV from \$ 60,000 to \$ 0 ; 2004 AV from \$ 45,000 to \$ 0 ; TV from \$ 45,000 to \$ 0 .

City of Royal Oak, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2167; FRESH APPROACH III INC; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-00-033-950; PERSONAL; Property; 2003 AV from \$ 50,790 to \$ 64,620; TV from \$ 50,790 to \$ 64,620.

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced matter:

154-04-2168; AMERITECH CREDIT CORP C/O BURR WOLFF; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-00-000-295; PERSONAL; Property; 2003 AV from \$ 177,360 to \$ 168,590; TV from \$ 177,360 to \$ 168,590.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2169; RUST BELT STUDIOS; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-00-000-144; PERSONAL; Property; 2003 AV from \$ 5,000 to \$ 16,280; TV from \$ 5,000 to \$ 16,280.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2170; LEPANTO/MCDONALD-CLAIRE INC; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-01-890-005; PERSONAL; Property; 2003 AV from \$ 82,250 to \$ 113,540; TV from \$ 82,250 to \$ 113,540.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2171; SUPER CUTS; CITY OF ROYAL OAK; OAKLAND COUNTY;
ROYAL OAK Sch. Dist.; 72-99-00-000-022; PERSONAL; Property;
2003 AV from \$ 8,290 to \$ 19,780; TV from \$ 8,290 to \$ 19,780.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2172; O'TOOLES; CITY OF ROYAL OAK; OAKLAND COUNTY;
ROYAL OAK Sch. Dist.; 72-99-00-002-093; PERSONAL; Property;
2003 AV from \$ 79,670 to \$ 111,440; TV from \$ 79,670 to \$ 111,440.

City of South Lyon, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0963; GREEN INDUSTRIES; CITY OF SOUTH LYON; OAKLAND COUNTY;
SOUTH LYON Sch. Dist.; 80-99-00-003-009; PERSONAL; Property;
2003 AV from \$ 25,000 to \$ 105,370; TV from \$ 25,000 to \$ 105,370.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2208; STRICTLY-A-DOLLAR; CITY OF SOUTH LYON; OAKLAND COUNTY;
SOUTH LYON Sch. Dist.; 80-99-00-003-006; PERSONAL; Property;
2003 AV from \$ 18,960 to \$ 31,120; TV from \$ 18,960 to \$ 31,120.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2209; UNITY REHABILITATION INC HEALTHSTYLES PHYSICAL REHAB;
CITY OF SOUTH LYON; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; 80-99-00-400-460; PERSONAL; Property;
2003 AV from \$ 28,770 to \$ 45,620; TV from \$ 28,770 to \$ 45,620.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-2210; LUKAS LAND LEVELERS INC; CITY OF SOUTH LYON; OAKLAND COUNTY;
SOUTH LYON Sch. Dist.; 80-99-00-000-010; PERSONAL; Property;
2003 AV from \$ 78,200 to \$ 183,150; TV from \$ 78,200 to \$ 183,150.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2211; SCHODELLER CONSTRUCTION INC; CITY OF SOUTH LYON; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; 80-99-00-400-800; PERSONAL; Property;

2003 AV from \$ 130,800 to \$ 259,620; TV from \$ 130,800 to \$ 259,620.

City of Southfield, Oakland County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1409; LAVERNE & CLAUDIA JOHNS; CITY OF SOUTHFIELD; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 76-24-35-452-017; REAL; Property;

2002 AV from \$ 109,810 to \$ 125,390; TV from \$ 62,760 to \$ 78,340;

2003 AV from \$ 112,570 to \$ 128,150; TV from \$ 63,700 to \$ 79,510;

2004 AV from \$ 120,320 to \$ 163,680; TV from \$ 65,160 to \$ 109,100.

City of Troy, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-2223; RITE AID CORPORATION; CITY OF TROY; OAKLAND COUNTY; AVONDALE Sch. Dist.; 88-99-00-298-280; PERSONAL; Property;

2003 AV from \$ 105,660 to \$ 140,310; TV from \$ 105,660 to \$ 140,310;

2004 AV from \$ 93,090 to \$ 129,400; TV from \$ 93,090 to \$ 129,400.

City of Walled Lake, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced matter:

154-04-2188; TARGET EQUIPMENT LEASING INC; CITY OF WALLED LAKE; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 92-99-00-999-010-279/T; PERSONAL; Property;

2002 AV from \$ 1,040 to \$ 0 ; TV from \$ 1,040 to \$ 0 .

City of Wixom, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2189; CRS LLC; CITY OF WIXOM; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 96-99-00-003-124; PERSONAL; Property;

2003 AV from \$ 0 to \$ 156,580; TV from \$ 0 to \$ 156,580.

Item 3 (continued):

Township of Bloomfield, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0965; ROBERT M HELLER DDS; BLOOMFIELD TWP.; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; C-99-00-014-595; PERSONAL; Property; 2004 AV from \$ 23,210 to \$ 29,580; TV from \$ 23,210 to \$ 29,580.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1137; PITNEY BOWES CREDIT CORP; BLOOMFIELD TWP.; OAKLAND COUNTY; PONTIAC Sch. Dist.; C-99-00-062-350; PERSONAL; Property; 2004 AV from \$ 11,000 to \$ 26,610; TV from \$ 11,000 to \$ 26,610.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1138; PTINEY BOWES CREDIT CORP; BLOOMFIELD TWP.; OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; C-99-00-062-356; PERSONAL; Property; 2004 AV from \$ 85,020 to \$ 106,330; TV from \$ 85,020 to \$ 106,330.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1139; PITNEY BOWES CREDIT CORP; BLOOMFIELD TWP.; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; C-99-00-062-362; PERSONAL; Property; 2004 AV from \$ 5,800 to \$ 16,240; TV from \$ 5,800 to \$ 16,240.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1140; PITNEY BOWES CREDIT CORP; BLOOMFIELD TWP.; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; C-99-00-062-364; PERSONAL; Property; 2004 AV from \$ 0 to \$ 1,450; TV from \$ 0 to \$ 1,450.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2129; WHAT A GIFT DBA STUDIO 330; BLOOMFIELD TWP.; OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; C-99-00-037-580; PERSONAL; Property; 2003 AV from \$ 41,500 to \$ 119,290; TV from \$ 41,500 to \$ 119,290.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2130; SOLARCOM; BLOOMFIELD TWP.; OAKLAND COUNTY;
PONTIAC Sch. Dist.; C-99-00-062-657; PERSONAL; Property;
2002 AV from \$ 0 to \$ 390; TV from \$ 0 to \$ 390.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2131; SEIZERT HERSHEY & CO; BLOOMFIELD TWP.; OAKLAND
COUNTY; PONTIAC Sch. Dist.; C-99-00-036-408; PERSONAL; Property;
2003 AV from \$ 96,820 to \$ 133,020; TV from \$ 96,820 to \$ 133,020.

Township of Commerce, Oakland County

It was moved by Naftaly, supported by Roberts, and approved to adopt the below-referenced requested assessed and taxable values for the year 2002:

154-04-0938; NAPA MARKET PLACE; COMMERCE TWP.; OAKLAND
COUNTY; WALLED LAKE Sch. Dist.; E-99-00-002-088; PERSONAL; Property;
2002 AV from \$ 95,930 to \$ 58,990; TV from \$ 95,930 to \$ 58,990;
Mr. Lupi dissented.

and

It was moved by Naftaly, supported by Roberts, and approved to change the below-referenced requested assessed and taxable values for the years 2003 and 2004:

2003:

Assessed Value:	\$ 55,020	to	\$ 56,530
Taxable Value:	\$ 55,020	to	\$ 56,530

2004:

Assessed Value:	\$ 82,590	to	\$ 48,060
Taxable Value:	\$ 82,590	to	\$ 48,060

and

It was moved by Roberts, supported by Lupi, and unanimously approved to defer the above-referenced matters involving file 154-04-0938.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0966; NATIONAL CITY LEASING CORP; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-81-027-015; PERSONAL; Property;

2004 AV from \$ 0 to \$ 5,520; TV from \$ 0 to \$ 5,520.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1135; G TECH CORP; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 92-99-00-889-009; PERSONAL; Property;

2004 AV from \$ 160 to \$ 3,140; TV from \$ 160 to \$ 3,140.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1141; FIRST VENDING; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-00-002-006; PERSONAL; Property;

2003 AV from \$ 5,000 to \$ 95,630; TV from \$ 5,000 to \$ 95,630.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1142; VASILIS PLACE/VASILIOS INC; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-00-002-047; PERSONAL; Property;

2003 AV from \$ 50,000 to \$ 140,000; TV from \$ 50,000 to \$ 140,000.

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced matter because it was sold in 2004:

154-04-1143; VENUS DAY SPA; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-00-002-049; PERSONAL; Property;

2003 AV from \$ 50,000 to \$ 67,810; TV from \$ 50,000 to \$ 67,810.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1146; MILFORD MEDICAL SUPPLIES INC/ROY MARTIN & ASSOCIATES; COMMERCE TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; L-99-00-003-018; PERSONAL; Property;

2003 AV from \$ 13,610 to \$ 25,520; TV from \$ 13,610 to \$ 25,520.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2132; DETROIT SMSA LTD PARTNERSHIP; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-00-004-239; PERSONAL; Property;

2004 AV from \$ 0 to \$ 8,525; TV from \$ 0 to \$ 8,525.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2133; A A & D TECHNOLOGIES; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-00-003-119; PERSONAL; Property; 2004 AV from \$ 0 to \$ 5,000; TV from \$ 0 to \$ 5,000.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2134; ADT SECURITY SERVICES INC; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-00-004-238; PERSONAL; Property; 2004 AV from \$ 0 to \$ 1,725; TV from \$ 0 to \$ 1,725.

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced matter:

154-04-2135; AMERITECH CREDIT CORP C/O BURR WOLFF; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-81-001-109; PERSONAL; Property; 2003 AV from \$ 43,900 to \$ 36,600; TV from \$ 43,900 to \$ 36,600.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2136; USA SWITCH; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-80-041-077; PERSONAL; Property; 2003 AV from \$ 34,010 to \$ 66,490; TV from \$ 34,010 to \$ 66,490.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2137; BIFF'S CONEY ISLAND; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-00-003-017; PERSONAL; Property; 2003 AV from \$ 40,000 to \$ 96,520; TV from \$ 40,000 to \$ 96,520.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2138; FAMILY DENTISTRY; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-80-019-135; PERSONAL; Property; 2003 AV from \$ 58,000 to \$ 148,220; TV from \$ 58,000 to \$ 148,220.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2139; GOURMET COFFEE ROASTERS; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-80-013-209; PERSONAL; Property; 2003 AV from \$ 169,500 to \$ 292,760; TV from \$ 169,500 to \$ 292,760.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2140; CLUB PET TOO; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-00-003-073; PERSONAL; Property; 2003 AV from \$ 5,000 to \$ 52,060; TV from \$ 5,000 to \$ 52,060.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2141; OEM COMPONENTS; COMMERCE TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; E-99-00-003-126; PERSONAL; Property; 2003 AV from \$ 14,200 to \$ 9,990; TV from \$ 14,200 to \$ 9,990.

Township of Groveland, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0967; AUTOLOGIC ENGINEERING; GROVELAND TWP.; OAKLAND COUNTY; HOLLY AREA Sch. Dist.; G-99-00-004-019; PERSONAL; Property; 2004 AV from \$ 0 to \$ 18,880; TV from \$ 0 to \$ 8,880.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2142; BORE-LINK INC; GROVELAND TWP.; OAKLAND COUNTY; HOLLY AREA Sch. Dist.; G-99-00-003-033; PERSONAL; Property; 2003 AV from \$ 0 to \$ 65,250; TV from \$ 0 to \$ 65,250.

Township of Highland, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1144; TOOL TIME EQUIPMENT RENTAL INC; HIGHLAND TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; H-99-00-008-025; PERSONAL; Property; 2003 AV from \$ 60,000 to \$ 106,470; TV from \$ 60,000 to \$ 106,470.

Township of Lyon, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2143; CITIZENS LEASING CORPORATION; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K-99-00-004-101; PERSONAL; Property; 2004 AV from \$ 0 to \$ 21,440; TV from \$ 0 to \$ 21,440.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2144; TEXTRON FINANCIAL CORPORATION; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K-99-00-929-001; PERSONAL; Property;

2002 AV from \$ 3,400 to \$ 22,855; TV from \$ 3,400 to \$ 22,855;

2003 AV from \$ 0 to \$ 16,615; TV from \$ 0 to \$ 16,615;

2004 AV from \$ 0 to \$ 14,645; TV from \$ 0 to \$ 14,645.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2145; SUNRISE GRADING; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K-99-00-980-000; PERSONAL; Property;

2003 AV from \$ 15,000 to \$ 24,210; TV from \$ 15,000 to \$ 24,210.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2146; S & T ENTERPRISES LTD; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K-99-00-000-083; PERSONAL; Property;

2003 AV from \$ 43,500 to \$ 66,430; TV from \$ 43,500 to \$ 66,430.

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced matter:

154-04-2147; AMERITECH CREDIT CORP C/O BURR WOLFF; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K-99-00-003-063; PERSONAL; Property;

2003 AV from \$ 3,690 to \$ 0 ; TV from \$ 3,690 to \$ 0 .

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2148; WHOLESALE BUILDER SUPPLY/JEDI INC; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K-99-00-900-001; PERSONAL; Property;

2003 AV from \$ 19,840 to \$ 32,980; TV from \$ 19,840 to \$ 32,980.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2178; JERVIS B WEBB COMPANY; LYON TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; K-99-00-004-045; PERSONAL; Property;

2003 AV from \$ 0 to \$ 252,710; TV from \$ 0 to \$ 252,710.

Item 3 (continued):

Township of Milford, Oakland County

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-0937; MADDEN & MULDER DDS PARTNERSHIP; MILFORD TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; LM-99-11-207-254; PERSONAL; Property;

2002 AV from \$ 28,000 to \$ 47,490; TV from \$ 28,000 to \$ 47,490;

2003 AV from \$ 28,000 to \$ 42,530; TV from \$ 28,000 to \$ 42,530.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as indicated below:

154-04-1120; AUSTIN VENDING; MILFORD TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; L-99-00-000-040; PERSONAL; Property;

2003 AV from \$ 12,500 to \$ 23,860; TV from \$ 12,500 to \$ 23,860.

2004 AV from \$ 74,450 to \$ 23,540; TV from \$ 74,450 to \$ 23,540.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1145; HUSZTI DENTAL CARE; MILFORD TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; L-99-00-003-016; PERSONAL; Property;

2004 AV from \$ 67,470 to \$ 171,870; TV from \$ 67,470 to \$ 171,870.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1147; GORETSKI CONSTRUCTION CO; MILFORD TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; L-99-00-880-002; PERSONAL; Property;

2003 AV from \$ 10,510 to \$ 251,150; TV from \$ 10,510 to \$ 251,150.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-1148; DOC CONTRACTING INC; MILFORD TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; L-99-00-950-001; PERSONAL; Property;

2003 AV from \$ 125,000 to \$ 305,370; TV from \$ 125,000 to \$ 305,370.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2149; TRI COUNTY FOUNDATIONS; MILFORD TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; L-99-00-930-005; PERSONAL; Property;

2003 AV from \$ 15,540 to \$ 49,590; TV from \$ 15,540 to \$ 49,590.

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Item 3 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2150; SOUTH HILL CONSTRUCTION INC; MILFORD TWP.; OAKLAND COUNTY; SOUTH LYON Sch. Dist.; L-99-00-861-007; PERSONAL; Property;

2003 AV from \$ 800,000 to \$1,111,060; TV from \$ 800,000 to \$1,111,060.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2151; STERLING GARRETT CONTRRACTING; MILFORD TWP.; OAKLAND COUNTY; HURON VALLEY Sch. Dist.; L-99-00-003-004; PERSONAL; Property;

2003 AV from \$ 12,520 to \$ 23,770; TV from \$ 12,520 to \$ 23,770.

Township of Oxford, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2152; VAUGHN CUSTOM SPORTS; OXFORD TWP.; OAKLAND COUNTY; OXFORD Sch. Dist.; PO-99-00-398-010; PERSONAL; Property;

2003 AV from \$ 150,000 to \$ 210,130; TV from \$ 150,000 to \$ 210,130.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2153; PC TREASURES INC FULFILLMENT CENTER CORP OFFICE; OXFORD TWP.; OAKLAND COUNTY; OXFORD Sch. Dist.; P-99-00-000-044; PERSONAL; Property;

2003 AV from \$ 20,000 to \$ 121,010; TV from \$ 20,000 to \$ 121,010.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-2154; HL CLAEYS & CO; OXFORD TWP.; OAKLAND COUNTY; OXFORD Sch. Dist.; P-99-00-100-180; PERSONAL; Property;

2003 AV from \$ 8,510 to \$ 21,200; TV from \$ 8,510 to \$ 21,200.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2155; INDEPENDENCE VILLAGE; OXFORD TWP.; OAKLAND COUNTY; OXFORD Sch. Dist.; P-99-00-003-024; PERSONAL; Property;

2003 AV from \$ 152,820 to \$ 314,070; TV from \$ 152,820 to \$ 314,070.

Item 3 (continued):

Township of Royal Oak, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced matter:

154-03-0211; U-WASH, INC.; ROYAL OAK TWP.; OAKLAND COUNTY; OAK PARK Sch. Dist.; S-99-19-900-050; PERSONAL; Property;
2001 AV from \$ 6,370 to \$ 48,060; TV from \$ 6,370 to \$ 48,060.

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2156; IDEAL ACCENTS INC; ROYAL OAK TWP.; OAKLAND COUNTY; OAK PARK Sch. Dist.; S-99-01-880-001; PERSONAL; Property;
2003 AV from \$ 42,000 to \$ 66,500; TV from \$ 42,000 to \$ 66,500.

Township of Southfield, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2157; DE CAROLIS DENTAL ASSOCIATION LASER DENTAL CENTER; SOUTHFIELD TWP.; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; TB-99-00-003-006; PERSONAL; Property;
2003 AV from \$ 124,900 to \$ 167,080; TV from \$ 124,900 to \$ 167,080.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2158; PRIME FINANCIAL GROUP; SOUTHFIELD TWP.; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; TB-99-00-003-048; PERSONAL; Property;
2003 AV from \$ 60,660 to \$ 77,170; TV from \$ 60,660 to \$ 77,170.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2159; INFO SCAPE INC; SOUTHFIELD TWP.; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; TB-99-00-970-030; PERSONAL; Property;
2003 AV from \$ 3,000 to \$ 14,540; TV from \$ 3,000 to \$ 14,540.

Township of West Bloomfield, Oakland County

It was moved by Roberts, supported by Lupi, and unanimously approved the withdrawal request in the below-referenced matter:

154-04-1089; AHMET & ZERRIN KARACA; WEST BLOOMFIELD TWP.; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 18-25-301-001; REAL; Property;
2004 AV from \$ 680,110 to \$ 733,780; TV from \$ 560,780 to \$ 560,780.

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Item 3 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence between the assessor and the taxpayer in the below-referenced requested assessed and taxable values as presented:

154-04-1090; THOMAS & CAROL RUEDISUELI; WEST BLOOMFIELD TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 18-07-377-011; REAL; Property;

2002 AV from \$ 124,790 to \$ 158,170; TV from \$ 89,130 to \$ 129,240;

2003 AV from \$ 126,490 to \$ 160,410; TV from \$ 90,460 to \$ 131,170;

2004 AV from \$ 133,430 to \$ 170,620; TV from \$ 92,540 to \$ 134,180.

It was moved by Roberts, supported by Lupi, and unanimously approved the withdrawal request in the below-referenced matter:

154-04-1091; DIONTE & ANNA MONCRIEF; WEST BLOOMFIELD TWP.; OAKLAND COUNTY; WEST BLOOMFIELD Sch. Dist.; 18-28-429-014; REAL; Property;

2004 AV from \$ 131,970 to \$ 131,970; TV from \$ 0 to \$ 131,970.

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced matter:

154-04-2160; AMERITECH CREDIT CORP C/O BURR WOLFF; WEST BLOOMFIELD TWP.; OAKLAND COUNTY; WEST BLOOMFIELD Sch. Dist.; 99-00-000-246; PERSONAL; Property;

2003 AV from \$ 5,620 to \$ 3,473; TV from \$ 5,620 to \$ 3,473.

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-04-2161; MAX & DEBRA TROWBRIDGE; WEST BLOOMFIELD TWP.; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 18-19-276-006; REAL; Property;

2003 AV from \$ 0 to \$ 26,950; TV from \$ 0 to \$ 26,950.

Item 4.

Scheduled for 11:00 A.M.

Chairperson Naftaly read each of the following 8 items to Ronda Mrock-Parks, Assessor of AuGres Township, Arenac County, and she verbally indicated agreement with each of them:

- 1) I will advise the Board of Review in the future that Tuesday following the third Monday in July is the date authorized for the meeting of the July Board of Review and Tuesday following the second Monday in December is the date authorized for the meeting of the December Board of Review unless the petitions are so numerous that they cannot be handled in one day.
- 2) I hereby acknowledge that the July and December Boards of Review do not have the authority to address the re-capping of the taxable value of qualified agricultural properties which have sold. Rather, these re-cappings are to occur

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by the assessor's filing of STC form 3675 after the purchaser files form 3676 as directed by STC Bulletin 10 of 2000.

- 3) I hereby acknowledge that it is the assessor's responsibility to balance the assessment roll and to verify the accuracy of the computer software being used.
- 4) I hereby acknowledge that it is the assessor's responsibility to assure that new construction is placed on the assessment roll regardless of the problems the assessor may encounter with the use of computer software.
- 5) I hereby acknowledge that it is the responsibility of the assessor to review and verify the appropriateness of clerical errors and mutual mistakes of fact placed before the July and December Boards of Review for action.
- 6) I hereby acknowledge that the recalculation of Taxable Value following an order of the Michigan Tax Tribunal for a prior year is not an appropriate action for the July or December Board of Review but rather it should be handled as directed in STC Bulletin 6 of 1999.
- 7) I hereby acknowledge that it is the responsibility of the assessor to conduct a personal property canvass to assure the proper assessment of personal property.
- 8) I hereby acknowledge that the July and December Boards of Review do not have the authority to place omitted property in the assessment roll unless the omission was due to a clerical error or a mutual mistake of fact.

Item 5. It was moved by Roberts, supported by Lupi, and unanimously approved the below-referenced MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner:

154-02-0188; CELLULAR NORTH MICHIGAN; LELAND TWP.; LEELANAU COUNTY; LELAND Sch. Dist.; 45-009-900-106-00; PERSONAL; Property; 2001 AV from \$ 93,915 to \$ 80,957; TV from \$ 93,915 to \$ 80,957.

154-02-1300; WALGREEN CO.; CITY OF WYOMING; KENT COUNTY; GODWIN HEIGHTS Sch. Dist.; 41-90-01-416-910; PERSONAL; Property; 2000 AV from \$ 349,400 to \$ 208,600; TV from \$ 349,400 to \$ 208,600.

154-03-2307; ABSOLUTE QUALITY LAWN CARE; BROWNSTOWN TWP.; WAYNE COUNTY; TAYLOR Sch. Dist.; 70-999-00-1102-000; PERSONAL; Property; 2001 AV from \$ 10,433 to \$ 42,500; TV from \$ 10,433 to \$ 42,500; 2002 AV from \$ 28,500 to \$ 61,400; TV from \$ 28,500 to \$ 61,400; 2003 AV from \$ 25,600 to \$ 54,200; TV from \$ 25,600 to \$ 54,200; 2004 AV from \$ 23,800 to \$ 54,500; TV from \$ 23,800 to \$ 54,500.

154-03-2324; S & L CLEANERS; CANTON TWP.; WAYNE COUNTY; PLYMOUTH-CANTON Sch. Dist.; 71-999-99-1168-025; PERSONAL; Property; 2001 AV from \$ 5,630 to \$ 19,000; TV from \$ 5,630 to \$ 19,000; 2002 AV from \$ 5,250 to \$ 16,750; TV from \$ 5,250 to \$ 16,750; 2003 AV from \$ 4,750 to \$ 15,000; TV from \$ 4,750 to \$ 15,000; 2004 AV from \$ 4,500 to \$ 13,500; TV from \$ 4,500 to \$ 13,500.

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Item 5 (continued):

154-04-0145; GENERAL MOTORS CORP; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 82-80-999-00-1248-500; PERSONAL; Property;
2004 AV from \$55,242,900 to \$56,160,300; TV from \$55,242,900 to \$56,160,300.

154-04-0226; JOHN HANCOCK LEASING CORP; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64-99-00-002-235; PERSONAL; Property;
2003 AV from \$ 201,140 to \$ 188,700; TV from \$ 201,140 to \$ 188,700.

154-04-1262; GAVIN I AWERBUCH MD NEUROLOGY; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-00-000-332; PERSONAL; Property;
2002 AV from \$ 38,900 to \$ 34,900; TV from \$ 38,900 to \$ 34,900;
2003 AV from \$ 34,300 to \$ 34,200; TV from \$ 34,300 to \$ 34,200;
2004 AV from \$ 42,600 to \$ 41,400; TV from \$ 42,600 to \$ 41,400.

154-04-1277; SENTRY FINANCIAL CORP; CITY OF SAGINAW; SAGINAW COUNTY; SAGINAW CITY Sch. Dist.; 22-8008-67500; PERSONAL; Property;
2004 AV from \$ 400 to \$ 1,100; TV from \$ 400 to \$ 1,100.

154-04-1283; KELLY EQUIPMENT LEASING; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 620-29895-52; PERSONAL; Property;
2004 AV from \$ 85,000 to \$ 134,410; TV from \$ 85,000 to \$ 134,410.

154-04-1425; NEW EDGE NETWORK INC; CITY OF MOUNT PLEASANT; ISABELLA COUNTY; MOUNT PLEASANT Sch. Dist.; ; UTILITY; Property;
2004 AV from \$ 0 to \$2,780,800; TV from \$ 0 to \$ 671,900.

154-04-1492; A & B DISPLAY SYSTEMS; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 01-99-02-098-532; PERSONAL; Property;
2003 AV from \$ 7,400 to \$ 18,500; TV from \$ 7,400 to \$ 18,500;
2004 AV from \$ 6,700 to \$ 16,800; TV from \$ 6,700 to \$ 16,800.

154-04-1493; A & B DISPLAY SYSTEMS INC; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-00-000-009; PERSONAL; Property;
2002 AV from \$ 79,200 to \$ 94,100; TV from \$ 79,200 to \$ 94,100;
2003 AV from \$ 74,500 to \$ 89,600; TV from \$ 74,500 to \$ 89,600;
2004 AV from \$ 81,800 to \$ 98,700; TV from \$ 81,800 to \$ 98,700.

154-04-1575; LANIER WORLDWIDE INC; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-012-751; PERSONAL; Property;
2004 AV from \$ 2,500 to \$ 7,400; TV from \$ 2,500 to \$ 7,400.

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Item 5 (continued):

154-04-1671; MIDWEST PRO PAINTING; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 999-00-5287-000; PERSONAL; Property;
2002 AV from \$ 50,170 to \$ 52,400; TV from \$ 50,170 to \$ 52,400;
2004 AV from \$ 45,910 to \$ 58,400; TV from \$ 45,910 to \$ 58,400.

154-04-1758; BIT MAT PRODUCTS OF MICHIGAN INC; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-00-000-706; PERSONAL; Property;
2003 AV from \$ 87,100 to \$ 116,900; TV from \$ 87,100 to \$ 116,900;
2004 AV from \$ 192,200 to \$ 171,600; TV from \$ 192,200 to \$ 171,600.

154-04-1857; COINMACH CORPORATION; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-076500; PERSONAL; Property;
2002 AV from \$ 3,050 to \$ 4,150; TV from \$ 3,050 to \$ 4,150;
2003 AV from \$ 2,650 to \$ 6,150; TV from \$ 2,650 to \$ 6,150;
2004 AV from \$ 3,200 to \$ 6,600; TV from \$ 3,200 to \$ 6,600.

154-04-1884; MONITOR SUGAR COMPANY; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-03-000-278; PERSONAL; Property;
2002 AV from \$ 178,900 to \$ 248,100; TV from \$ 178,900 to \$ 248,100;
2003 AV from \$ 149,900 to \$ 211,000; TV from \$ 149,900 to \$ 211,000;
2004 AV from \$ 131,300 to \$ 185,200; TV from \$ 131,300 to \$ 185,200.

154-04-1885; GREGORY CONSTRUCTION DBA SAGINAW BAY DEVELOPMENT INC; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-01-000-818; PERSONAL; Property;
2003 AV from \$ 50,900 to \$ 56,900; TV from \$ 50,900 to \$ 56,900;
2004 AV from \$ 60,900 to \$ 64,600; TV from \$ 60,900 to \$ 64,600.

154-04-1886; ABC APPLIANCE INC / ABC WAREHOUSE; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-00-000-013; PERSONAL; Property;
2002 AV from \$ 36,500 to \$ 58,500; TV from \$ 36,500 to \$ 58,500;
2003 AV from \$ 33,100 to \$ 52,900; TV from \$ 33,100 to \$ 52,900;
2004 AV from \$ 31,300 to \$ 49,300; TV from \$ 31,300 to \$ 49,300.

154-04-1887; DANCE MAGIC INC DBA STARMAKER DESIGNS; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-04-000-486; PERSONAL; Property;
2002 AV from \$ 42,100 to \$ 41,400; TV from \$ 42,100 to \$ 41,400;
2003 AV from \$ 51,800 to \$ 48,500; TV from \$ 51,800 to \$ 48,500;
2004 AV from \$ 48,000 to \$ 48,500; TV from \$ 48,000 to \$ 48,500.

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Item 5 (continued):

154-04-2093; THE SHERWIN-WILLIAMS COMPANY; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-04-000-330; PERSONAL; Property; 2002 AV from \$ 20,700 to \$ 21,900; TV from \$ 20,700 to \$ 21,900; 2003 AV from \$ 25,200 to \$ 26,400; TV from \$ 25,200 to \$ 26,400; 2004 AV from \$ 25,700 to \$ 26,900; TV from \$ 25,700 to \$ 26,900.

154-04-2100; WESCO DISTRIBUTION INC; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-934-142; PERSONAL; Property; 2003 AV from \$ 61,300 to \$ 71,000; TV from \$ 61,300 to \$ 71,000; 2004 AV from \$ 52,550 to \$ 60,700; TV from \$ 52,550 to \$ 60,700.

154-04-2349; A J M PACKAGING CORP; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 18990247.00; PERSONAL; Property; 2002 AV from \$1,730,640 to \$2,153,850; TV from \$1,730,640 to \$2,153,850; 2003 AV from \$1,883,270 to \$1,908,500; TV from \$1,883,270 to \$1,908,500; 2004 AV from \$1,831,870 to \$1,893,700; TV from \$1,831,870 to \$1,893,700.

154-04-2385; THE ACG DBA THE AUTO CLUB GROUP (AAA MICHIGAN); CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-00-000-340; PERSONAL; Property; 2002 AV from \$ 44,500 to \$ 49,700; TV from \$ 44,500 to \$ 49,700; 2003 AV from \$ 40,900 to \$ 42,900; TV from \$ 40,900 to \$ 42,900; 2004 AV from \$ 59,700 to \$ 62,700; TV from \$ 59,700 to \$ 62,700.

154-04-2386; ART VAN FURNITURE; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-00-000-354; PERSONAL; Property; 2002 AV from \$ 86,800 to \$ 90,000; TV from \$ 86,800 to \$ 90,000; 2003 AV from \$ 86,900 to \$ 91,700; TV from \$ 86,900 to \$ 91,700; 2004 AV from \$ 85,000 to \$ 88,500; TV from \$ 85,000 to \$ 88,500.

154-04-2387; BAY INDUSTRIAL FINISHING INC; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-00-000-473; PERSONAL; Property; 2002 AV from \$ 9,800 to \$ 13,200; TV from \$ 9,800 to \$ 13,200; 2003 AV from \$ 21,500 to \$ 28,800; TV from \$ 21,500 to \$ 28,800; 2004 AV from \$ 67,800 to \$ 76,300; TV from \$ 67,800 to \$ 76,300.

154-04-2388; CAMBRON ENGINEERING INC; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 01-99-02-000-170; PERSONAL-IFT; Property; 2002 AV from \$ 104,200 to \$ 110,000; TV from \$ 104,200 to \$ 110,000; 2003 AV from \$ 93,300 to \$ 98,600; TV from \$ 93,300 to \$ 98,600; 2004 AV from \$ 84,000 to \$ 84,700; TV from \$ 84,000 to \$ 84,700.

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Item 5 (continued):

154-04-2389; CAMBRON ENGINEERING INC; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 01-99-02-095-008; PERSONAL-IFT; Property; 2002 AV from \$ 97,600 to \$ 94,100; TV from \$ 97,600 to \$ 94,100; 2003 AV from \$ 88,300 to \$ 85,200; TV from \$ 88,300 to \$ 85,200; 2004 AV from \$ 81,100 to \$ 80,700; TV from \$ 81,100 to \$ 80,700.

154-04-2390; CAMBRON ENGINEERING INC; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 01-99-02-095-564; PERSONAL-IFT; Property; 2002 AV from \$ 160,800 to \$ 162,600; TV from \$ 160,800 to \$ 162,600; 2003 AV from \$ 150,100 to \$ 151,700; TV from \$ 150,100 to \$ 151,700; 2004 AV from \$ 135,800 to \$ 137,300; TV from \$ 135,800 to \$ 137,300.

154-04-2391; CAMBRON ENGINEERING INC; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-00-000-938; PERSONAL; Property; 2002 AV from \$ 523,400 to \$ 528,300; TV from \$ 523,400 to \$ 528,300; 2003 AV from \$ 617,900 to \$ 626,800; TV from \$ 617,900 to \$ 626,800; 2004 AV from \$ 668,500 to \$ 678,900; TV from \$ 668,500 to \$ 678,900.

154-04-2392; PAUL D REVARO; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-03-000-993; PERSONAL; Property; 2003 AV from \$ 31,600 to \$ 53,600; TV from \$ 31,600 to \$ 53,600.

154-04-2393; ABBOTT LABORATORIES INC; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-00-000-022; PERSONAL; Property; 2002 AV from \$ 50,000 to \$ 88,100; TV from \$ 50,000 to \$ 88,100; 2003 AV from \$ 83,200 to \$ 121,600; TV from \$ 83,200 to \$ 121,600; 2004 AV from \$ 72,500 to \$ 109,000; TV from \$ 72,500 to \$ 109,000.

154-04-2394; GRAND RENTAL STATION 3685 LLC; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-04-000-797; PERSONAL; Property; 2002 AV from \$ 24,500 to \$ 94,600; TV from \$ 24,500 to \$ 94,600; 2003 AV from \$ 27,900 to \$ 89,300; TV from \$ 27,900 to \$ 89,300; 2004 AV from \$ 31,600 to \$ 84,900; TV from \$ 31,600 to \$ 84,900.

154-04-2396; SPEEDWAY SUPERAMERICA LLC; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-04-000-658; PERSONAL; Property; 2002 AV from \$ 41,900 to \$ 39,000; TV from \$ 41,900 to \$ 39,000; 2003 AV from \$ 38,400 to \$ 34,600; TV from \$ 38,400 to \$ 34,600; 2004 AV from \$ 40,000 to \$ 35,900; TV from \$ 40,000 to \$ 35,900.

154-04-2397; AIRGAS GREAT LAKES INC; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-04-000-845; PERSONAL; Property; 2002 AV from \$ 120,300 to \$ 126,800; TV from \$ 120,300 to \$ 126,800; 2003 AV from \$ 72,500 to \$ 77,000; TV from \$ 72,500 to \$ 77,000; 2004 AV from \$ 76,700 to \$ 81,700; TV from \$ 76,700 to \$ 81,700.

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Item 5 (continued):

154-04-2400; CHAPPY'S CAR WASH; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 25-12-81-091-501; PERSONAL; Property;
2003 AV from \$ 141,900 to \$ 142,600; TV from \$ 141,900 to \$ 142,600;
2004 AV from \$ 120,900 to \$ 127,500; TV from \$ 120,900 to \$ 127,500.

154-04-2482; KOCH MATERIALS COMPANY; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-00-000-735; PERSONAL; Property;
2002 AV from \$ 76,800 to \$ 255,000; TV from \$ 76,800 to \$ 255,000;
2003 AV from \$ 88,000 to \$ 239,100; TV from \$ 88,000 to \$ 239,100.

154-04-2483; MCDONALD'S; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-03-000-015; PERSONAL; Property;
2002 AV from \$ 48,800 to \$ 62,400; TV from \$ 48,800 to \$ 62,400;
2003 AV from \$ 45,400 to \$ 57,100; TV from \$ 45,400 to \$ 57,100;
2004 AV from \$ 40,900 to \$ 51,500; TV from \$ 40,900 to \$ 51,500.

154-04-2484; APOLLO PRINTING INC; CITY OF BAY CITY; BAY COUNTY; BAY CITY Sch. Dist.; 09-99-02-000-262; PERSONAL; Property;
2002 AV from \$ 32,800 to \$ 74,500; TV from \$ 32,800 to \$ 74,500;
2003 AV from \$ 41,000 to \$ 65,600; TV from \$ 41,000 to \$ 65,600;
2004 AV from \$ 51,300 to \$ 58,300; TV from \$ 51,300 to \$ 58,300.

154-04-2538; CRICKET COMMUNICATIONS INC; CITY OF GRAND BLANC; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 56-80-1128-92; PERSONAL; Property;
2004 AV from \$ 186,650 to \$ 51,360; TV from \$ 186,650 to \$ 51,360.

154-04-2540; AT & T WIRELESS SERVICES INC; LIBERTY TWP.; JACKSON COUNTY; HANOVER-HORTON Sch. Dist.; 900-18-37-600-035-00; PERSONAL; Property;
2004 AV from \$ 0 to \$ 10,166; TV from \$ 0 to \$ 10,166.

154-04-2573; REGAL STEEL COMPANY; CITY OF WARREN; MACOMB COUNTY; FITZGERALD Sch. Dist.; 99-01-030-300; PERSONAL; Property;
2002 AV from \$ 276,203 to \$ 283,700; TV from \$ 276,203 to \$ 283,700;
2003 AV from \$ 255,321 to \$ 266,550; TV from \$ 255,321 to \$ 266,550.

154-04-2576; JORDAN TOOL CORP/VICTORIA DIVISION; CITY OF WARREN; MACOMB COUNTY; VAN DYKE Sch. Dist.; 99-02-183-920; PERSONAL; Property;
2002 AV from \$ 494,674 to \$ 527,600; TV from \$ 494,674 to \$ 527,600;
2003 AV from \$ 462,425 to \$ 495,350; TV from \$ 462,425 to \$ 495,350;
2004 AV from \$ 432,155 to \$ 465,100; TV from \$ 432,155 to \$ 465,100.

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Item 5 (continued):

154-04-2577; RON RAL LTD DBA OAKRIDGE MARKET; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-754-900; PERSONAL; Property; 2002 AV from \$ 217,077 to \$ 368,800; TV from \$ 217,077 to \$ 368,800;
2003 AV from \$ 206,013 to \$ 343,200; TV from \$ 206,013 to \$ 343,200;
2004 AV from \$ 182,599 to \$ 309,600; TV from \$ 182,599 to \$ 309,600.

154-04-2580; WOODS CARDIOVASCULAR PULMONARY; CITY OF WARREN; MACOMB COUNTY; WARREN WOODS Sch. Dist.; 99-05-607-450; PERSONAL; Property; 2002 AV from \$ 154,187 to \$ 178,850; TV from \$ 154,187 to \$ 178,850;
2003 AV from \$ 134,645 to \$ 155,800; TV from \$ 134,645 to \$ 155,800;
2004 AV from \$ 166,624 to \$ 168,950; TV from \$ 166,624 to \$ 168,950.

154-04-2852; PALMS/STATE LLC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 02991571.02; PERSONAL; Property;
2002 AV from \$ 127,240 to \$ 137,650; TV from \$ 127,240 to \$ 137,650;
2003 AV from \$ 111,020 to \$ 124,650; TV from \$ 111,020 to \$ 124,650;
2004 AV from \$ 146,600 to \$ 208,750; TV from \$ 146,600 to \$ 208,750.

154-04-2880; STEELCASE INC; CITY OF KENTWOOD; KENT COUNTY; CALEDONIA Sch. Dist.; 41-50-65-017-717; PERSONAL; Property;
2004 AV from \$20,180,500 to \$19,816,700; TV from \$20,180,500 to \$19,816,700.

154-04-2881; HOWARD ENERGY CO INC; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 47-12-99-100-544; PERSONAL; Property;
2004 AV from \$ 0 to \$ 9,983; TV from \$ 0 to \$ 9,983.

154-04-2882; GINNY'S DANCE STUDIO; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 47-12-99-100-402; PERSONAL; Property;
2004 AV from \$ 2,362 to \$ 2,600; TV from \$ 2,362 to \$ 2,600.

154-04-2883; OAKBROOK COUNSELING; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 47-12-99-000-160; PERSONAL; Property;
2004 AV from \$ 514 to \$ 1,200; TV from \$ 514 to \$ 1,200.

154-04-2884; MATTRESS EXPRESS INC; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 47-12-99-000-287; PERSONAL; Property;
2004 AV from \$ 1,111 to \$ 600; TV from \$ 1,111 to \$ 600.

154-04-2885; HIGH FLYERS; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 47-12-99-000-348; PERSONAL; Property;
2004 AV from \$ 17,997 to \$ 16,100; TV from \$ 17,997 to \$ 16,100.

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Item 5 (continued):

154-04-2886; MEMORIES OF BRIGHTON; BRIGHTON TWP.; LIVINGSTON COUNTY; HARTLAND Sch. Dist.; 47-12-99-100-051; PERSONAL; Property; 2004 AV from \$ 49,773 to \$ 53,700; TV from \$ 49,773 to \$ 53,700.

154-04-2887; YOUR VIBRANT HEALTH; BRIGHTON TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 47-12-99-100-326; PERSONAL; Property; 2004 AV from \$ 8,542 to \$ 2,000; TV from \$ 8,542 to \$ 2,000.

154-04-2892; BRIGHTON DEVELOPMENT; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-000-962; PERSONAL; Property; 2004 AV from \$ 117,730 to \$ 121,100; TV from \$ 117,730 to \$ 121,100.

154-04-2893; MISTY RIDGE TREE SERVICE; GREEN OAK TWP.; LIVINGSTON COUNTY; SOUTH LYON Sch. Dist.; 4716-99-000-771; PERSONAL; Property; 2004 AV from \$ 23,560 to \$ 25,500; TV from \$ 23,560 to \$ 25,500.

154-04-2894; T & W FUNDING XII LLC; CITY OF EASTPOINTE; MACOMB COUNTY; EAST DETROIT Sch. Dist.; 014-925-000-092-02; PERSONAL; Property; 2002 AV from \$ 0 to \$ 8,630; TV from \$ 0 to \$ 8,630.

154-04-2895; MST STEEL CORP; CITY OF WARREN; MACOMB COUNTY; EAST DETROIT Sch. Dist.; 99-03-406-900; PERSONAL; Property; 2002 AV from \$ 129,762 to \$ 132,900; TV from \$ 129,762 to \$ 132,900; 2003 AV from \$ 129,640 to \$ 133,150; TV from \$ 129,640 to \$ 133,150; 2004 AV from \$ 119,747 to \$ 121,750; TV from \$ 119,747 to \$ 121,750.

154-04-2896; GRECIAN PALACE RESTAURANT; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-803-700; PERSONAL; Property; 2002 AV from \$ 31,504 to \$ 41,950; TV from \$ 31,504 to \$ 41,950; 2003 AV from \$ 28,495 to \$ 38,000; TV from \$ 28,495 to \$ 38,000; 2004 AV from \$ 26,070 to \$ 35,450; TV from \$ 26,070 to \$ 35,450.

154-04-2897; MINACS GROUP; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-004-309; PERSONAL; Property; 2004 AV from \$ 0 to \$ 103,900; TV from \$ 0 to \$ 103,900.

154-04-2898; SENTRY FINANCIAL CORP; CITY OF AUBURN HILLS; OAKLAND COUNTY; PONTIAC Sch. Dist.; 02-99-00-001-263; PERSONAL; Property; 2004 AV from \$ 10,390 to \$ 10,700; TV from \$ 10,390 to \$ 10,700.

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Item 5 (continued):

154-04-2899; CARDIOLOGY ASSOCIATES PC; CITY OF BERKLEY; OAKLAND COUNTY; BERKELEY Sch. Dist.; 04-99-10-910-020; PERSONAL; Property;
2004 AV from \$ 187,840 to \$ 219,350; TV from \$ 187,840 to \$ 219,350.

154-04-2900; PHILLIPS MEDICAL CAPITAL; CITY OF BERKLEY; OAKLAND COUNTY; BERKELEY Sch. Dist.; 04-99-00-000-068; PERSONAL; Property;
2004 AV from \$ 252,260 to \$ 220,750; TV from \$ 252,260 to \$ 220,750.

154-04-2901; THE MOTOR GALLERY; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-00-004-080; PERSONAL; Property;
2004 AV from \$ 9,700 to \$ 2,280; TV from \$ 9,700 to \$ 2,280.

154-04-2902; CLG LEASING LLC; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-00-004-171; PERSONAL; Property;
2004 AV from \$ 0 to \$ 1,440; TV from \$ 0 to \$ 1,440.

154-04-2903; IBM CORP; CITY OF BIRMINGHAM; OAKLAND COUNTY; BIRMINGHAM Sch. Dist.; 08-99-00-005-000; PERSONAL; Property;
2004 AV from \$ 0 to \$ 1,080; TV from \$ 0 to \$ 1,080.

154-04-2904; NATIONAL CITY LEASING CORP; CITY OF BLOOMFIELD HILLS; OAKLAND COUNTY; BLOOMFIELD HILLS Sch. Dist.; 12-99-00-005-000; PERSONAL; Property;
2003 AV from \$ 0 to \$ 98,541; TV from \$ 0 to \$ 98,541;
2004 AV from \$ 0 to \$ 84,148; TV from \$ 0 to \$ 84,148.

154-04-2905; NIRAJ SHAH MD PC; CITY OF CLAWSON; OAKLAND COUNTY; CLAWSON CITY Sch. Dist.; 16-99-00-003-024; PERSONAL; Property;
2004 AV from \$ 16,890 to \$ 8,760; TV from \$ 16,890 to \$ 8,760.

154-04-2906; UAW-FORD FAMILY SERVICE & LEARNING CENTER; CITY OF CLAWSON; OAKLAND COUNTY; CLAWSON CITY Sch. Dist.; 16-99-00-004-074; PERSONAL; Property;
2003 AV from \$ 0 to \$ 1,910; TV from \$ 0 to \$ 1,910.

154-04-2907; LAUNDRY PALACE; CITY OF CLAWSON; OAKLAND COUNTY; CLAWSON CITY Sch. Dist.; 16-99-00-910-014; PERSONAL; Property;
2004 AV from \$ 60,640 to \$ 46,260; TV from \$ 60,640 to \$ 46,260.4

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Item 5 (continued):

154-04-2908; CLG LEASING LLC; CITY OF FARMINGTON; OAKLAND COUNTY; FARMINGTON Sch. Dist.; 20-99-00-004-092; PERSONAL; Property; 2004 AV from \$ 0 to \$ 1,830; TV from \$ 0 to \$ 1,830.

154-04-2909; FLEET CAPITAL LEASING C/O BURR WOLFF; CITY OF FARMINGTON; OAKLAND COUNTY; FARMINGTON Sch. Dist.; 20-99-00-929-076; PERSONAL; Property; 2004 AV from \$ 20,440 to \$ 21,330; TV from \$ 20,440 to \$ 21,330.

154-04-2911; KADO'S PARTY STORE; CITY OF HAZEL PARK; OAKLAND COUNTY; HAZEL PARK Sch. Dist.; 28-99-18-980-011; PERSONAL; Property; 2004 AV from \$ 17,500 to \$ 13,000; TV from \$ 17,500 to \$ 13,000.

154-04-2912; EDY'S ICE CREAM; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-00-001-062; PERSONAL; Property; 2003 AV from \$ 30,000 to \$ 38,900; TV from \$ 30,000 to \$ 38,900.

154-04-2913; JAGUAR OF NOVI INC; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-00-003-126; PERSONAL; Property; 2004 AV from \$ 207,650 to \$ 232,470; TV from \$ 207,650 to \$ 232,470.

154-04-2914; HEWLETT-PACKARD CO COMPAQ DEC OHF01; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-01-205-600; PERSONAL; Property; 2002 AV from \$ 860,440 to \$ 503,410; TV from \$ 860,440 to \$ 503,410.

154-04-2915; HEWLETT-PACKARD CO COMPAQ DEC; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-01-205-600; PERSONAL; Property; 2004 AV from \$ 0 to \$ 11,810; TV from \$ 0 to \$ 11,810.

154-04-2916; THE GREAT ATLANTIC & PACIFIC TEA CO #319; CITY OF NOVI; OAKLAND COUNTY; NOVI Sch. Dist.; 50-99-01-061-900; PERSONAL; Property; 2002 AV from \$ 250,000 to \$ 208,250; TV from \$ 250,000 to \$ 208,250; 2003 AV from \$ 250,000 to \$ 204,290; TV from \$ 250,000 to \$ 204,290.

154-04-2917; BANC OF AMERICA LEASING & CAPITAL LLC; CITY OF PONTIAC; OAKLAND COUNTY; PONTIAC Sch. Dist.; 64-99-00-000-221; PERSONAL; Property; 2004 AV from \$ 14,020 to \$ 0 ; TV from \$ 14,020 to \$ 0 .

154-04-2918; RAINBOW RENTALS; CITY OF PONTIAC; OAKLAND COUNTY; SOUTHFIELD Sch. Dist.; 64-99-00-004-023; PERSONAL; Property; 2004 AV from \$ 5,000 to \$ 245,110; TV from \$ 5,000 to \$ 245,110.

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Item 5 (continued):

154-04-2919; CUSTOM DESIGN OF ROYAL OAK LLC; CITY OF ROYAL OAK; OAKLAND COUNTY; ROYAL OAK Sch. Dist.; 72-99-00-041-800; PERSONAL; Property;
2002 AV from \$ 83,170 to \$ 38,310; TV from \$ 83,170 to \$ 38,310;
2003 AV from \$ 62,610 to \$ 36,030; TV from \$ 62,610 to \$ 36,030.

154-04-2921; BERNIE BARDEN AGENCY; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 99-00-327-380; PERSONAL; Property;
2004 AV from \$ 14,140 to \$ 0 ; TV from \$ 14,140 to \$ 0 .

154-04-2925; AMERITECH SERVICES INC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-312-120; PERSONAL; Property;
2003 AV from \$ 44,130 to \$ 53,590; TV from \$ 44,130 to \$ 53,590.

154-04-2926; CLARK MATERIAL HANDLING CO; CITY OF WIXOM; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 96-99-00-004-120; PERSONAL; Property;
2004 AV from \$ 0 to \$ 28,890; TV from \$ 0 to \$ 28,890.

154-04-2927; SOUTH MAIN COMPANY LLC; CITY OF WIXOM; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 96-99-00-000-146; PERSONAL; Property;
2004 AV from \$ 112,420 to \$ 72,650; TV from \$ 112,420 to \$ 72,650.

154-04-2928; B & V CONSTRUCTION INC; CITY OF WIXOM; OAKLAND COUNTY; WALLED LAKE Sch. Dist.; 96-99-01-002-204; PERSONAL; Property;
2004 AV from \$2,022,510 to \$1,990,020; TV from \$2,022,510 to \$1,990,020.

154-04-2929; AUTOMATED WELDING SERVICES; SPRING LAKE TWP.; OTTAWA COUNTY; SPRING LAKE Sch. Dist.; 70-50-24-077-200; PERSONAL; Property;
2002 AV from \$ 59,800 to \$ 69,600; TV from \$ 59,800 to \$ 69,600;
2003 AV from \$ 53,400 to \$ 208,400; TV from \$ 53,400 to \$ 208,400;
2004 AV from \$ 114,300 to \$ 306,700; TV from \$ 114,300 to \$ 306,700.

154-04-2930; G V CEMENT CONTRACTING CO; BROWNSTOWN TWP.; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 82-70-999-00-0069-000; PERSONAL; Property;
2002 AV from \$ 234,300 to \$ 303,250; TV from \$ 234,300 to \$ 303,250;
2003 AV from \$ 265,700 to \$ 325,300; TV from \$ 265,700 to \$ 325,300;
2004 AV from \$ 221,900 to \$ 283,900; TV from \$ 221,900 to \$ 283,900.

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Item 5 (continued):

154-04-2931; MICHAEL'S FABRICATING INC; BROWNSTOWN TWP.; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 70-999-00-0104-000; PERSONAL; Property;
2002 AV from \$ 46,700 to \$ 49,200; TV from \$ 46,700 to \$ 49,200;
2003 AV from \$ 53,600 to \$ 57,250; TV from \$ 53,600 to \$ 57,250;
2004 AV from \$ 52,800 to \$ 56,250; TV from \$ 52,800 to \$ 56,250.

154-04-2932; ODETTE CHIROPRACTIC; BROWNSTOWN TWP.; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 70-999-00-0281-999; PERSONAL; Property;
2002 AV from \$ 36,000 to \$ 49,800; TV from \$ 36,000 to \$ 49,800;
2003 AV from \$ 38,300 to \$ 48,850; TV from \$ 38,300 to \$ 48,850;
2004 AV from \$ 35,400 to \$ 44,100; TV from \$ 35,400 to \$ 44,100.

154-04-2933; FREEPORT AGGREGATE INC; BROWNSTOWN TWP.; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 70-999-00-0066-700; PERSONAL; Property;
2002 AV from \$ 72,300 to \$ 86,150; TV from \$ 72,300 to \$ 86,150;
2003 AV from \$ 64,600 to \$ 77,850; TV from \$ 64,600 to \$ 77,850;
2004 AV from \$ 58,600 to \$ 70,600; TV from \$ 58,600 to \$ 70,600.

154-04-2936; KROGER CO OF MICHIGAN #615; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-4255-000; PERSONAL; Property;
2002 AV from \$ 378,650 to \$ 393,550; TV from \$ 378,650 to \$ 393,550;
2003 AV from \$ 353,560 to \$ 389,000; TV from \$ 353,560 to \$ 389,000.

154-04-2937; KROGER CO OF MICHIGAN #618; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-4256-000; PERSONAL; Property;
2002 AV from \$ 504,320 to \$ 584,800; TV from \$ 504,320 to \$ 584,800;
2003 AV from \$ 528,730 to \$ 538,750; TV from \$ 528,730 to \$ 538,750.

154-04-2938; KROGER CO OF MICHIGAN #001; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 46-999-00-0629-000; PERSONAL; Property;
2002 AV from \$ 614,130 to \$ 624,450; TV from \$ 614,130 to \$ 624,450;
2003 AV from \$ 751,610 to \$ 931,050; TV from \$ 751,610 to \$ 931,050.

Item 6. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the following recommendations of staff:

- 1) It is directed that a copy of the staff's recommendations regarding West Bloomfield Township, Oakland County, be forwarded to the following:
 - a) Mr. Joseph Basmaji
 - b) Current Assessing Officer of West Bloomfield Township, Oakland County
 - c) Current Members of the West Bloomfield Township Board of Review
 - d) Current Supervisor of West Bloomfield Township

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- e) Current Director of the Oakland County Equalization Department
 - f) Supervisor, Assessment and Certification Division District No.6
 - 2) The current assessing officer and the current members of the Board of Review are directed to file a response within 30 days to the findings and determinations of the Assessment and Certification Division. Said response shall set forth the steps the Board of Review will take to assure proper utilization of State Tax Commission Form L-4035a and required Board of Review procedures in the future and the steps the assessing officer will take to assure that the contributory value of additions is properly calculated.
 - 3) The current assessing officer and the members of the West Bloomfield Township Board of Review are advised that failure to comply with the State Tax Commission's directive shall be just cause for the State Tax Commission to take any and all action necessary to bring forth compliance.
- Item 7. It was moved by Lupi, supported by Roberts, and unanimously approved that legal counsel file an amicus brief in the case *Northville Limited Partnership and Biltmore Wineman, L.L.C. v Northville Township*, Michigan Court of Appeals.
- Item 8. Bulletin No. 10 of 2004 - – Exemption of Real and Personal Property of Qualified Start Up Businesses. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the proposed STC Bulletin.
- Item 9. Bulletin No. 17 of 2004 - Interest Rate on MTT Judgments. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the proposed STC Bulletin.
- Item 10. It was moved by Naftaly, supported by Lupi, and unanimously approved to adopt the proposed Alternate 2005 Forms Request from Tax Compliance, Inc.
- Item 11. It was moved by Roberts, supported by Lupi, and unanimously approved to approve a contract with the City of Carson City to appraise the Dynegy Generating Power Facility/Renaissance Power L.L.C. to determine the SEV of the properties for the 2005 assessment roll.
- Item 12. It was moved by Lupi, supported by Roberts, and unanimously approved to adopt legal counsel's recommendation that Coal Supply Corporation may file an amended return and, if otherwise appropriate, obtain a refund of excess tax paid under the provisions of 1905 PA 282.
- Item 13. It was moved by Lupi, supported by Roberts, and unanimously approved that in lieu of providing a copy of the Personal Property Examination, complete with answers, now and after each time the examination is amended to a representative(s) of the State Assessors Board that updates and maintains personal property courses, the Commission directed that staff analyze the Personal Property Examiner test and inform the State Assessors Board of the subject areas of the questions most often answered incorrectly by those who took the test. Further, the Commission directed

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that the State Assessors Board be informed each year if questions are added to the test which address topics not covered previously.

Item 14. It was moved by Lupi, supported by Roberts, and unanimously approved revised Form 1029 - Annual Report by Telephone Companies to the State Board of Assessors.

Item 15. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-03-0096 Ms. Grace Baker
Parcel No. 13-02-16-400-005 An official order was issued for the above-referenced property owner on October 29, 2004. Notice was received that the requested assessments for the years 2002 and 2003 were denied and should be removed from the Amended Official Order.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-0207 Automotive Concepts Carstar
Parcel No. 90010-356-B An official order was issued for the above-referenced property owner on June 22, 2004. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the year 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-0285 Detronic Industries, Inc.
Parcel No. 50-10-28-326-047-001 An official order was issued for the above-referenced property owner on August 24, 2004. Notice was received that an incorrect School District had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-0527 Key Corporate Capital Inc.
Parcel No. 46-999-00-3177-000 An Amended Official Order was issued for the above-referenced property owner on October 28, 2004. Notice was received that an incorrect local unit had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:
MCL 211.154 Petition 154-04-1590 St. Clair Cardiovascular Surgeons PLLC
Parcel No. 06-999-0196-100 An Amended Official Order was issued for the above-referenced property owner on October 28, 2004. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the year 2002 had been submitted.

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Item 15 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-1823 Vinylast, Inc.

Parcel No. 33-25-05-90-929-028 An official order was issued for the above-referenced property owner on October 8, 2004. Notice was received that an incorrect School District had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-1830 Impact, Fab Inc.

Parcel No. 70-50-17-022-812 An Official Order was issued for the above-referenced property owner on October 8, 2004. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the year 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-1837 Bally Total Fitness

Parcel No. 10-02-226-001-002 An Amended Official Order was issued for the above-referenced property owner on October 28, 2004. Notice was received that incorrect amounts for the Original Assessed and Original Taxable values for the years 2002, 2003, and 2004 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-1840 WOCO MAS

Parcel No. 99-04-523-702 An Amended Official Order was issued for the above-referenced property owner on October 28, 2004. Notice was received that an incorrect local unit had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2268 Algonac Taco Bell

Parcel No. 14-999-0840-000 An Official Order was issued for the above-referenced property owner on November 10, 2004. Notice was received that an incorrect tax rate for the years 2002 and 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2449 Deere Credit Inc.

Parcel No. 19-999-0045-000 An Amended Official Order was issued for the above-referenced property owner on November 10, 2004. Notice was received that an incorrect tax rate for the year 2002 had been submitted.

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Item 15 (continued):

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2451 The Gap #07606

Parcel No. 20-999-0115-213 An Amended Official Order was issued for the above-referenced property owner on November 10, 2004. Notice was received that an incorrect tax rate for the year 2003 had been submitted.

It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:

MCL 211.154 Petition 154-04-2513 Delphi Automotive Systems

Parcel No. 70-57-44-097-244 An Official Order was issued for the above-referenced property owner on November 10, 2004. Notice was received that an incorrect parcel code number had been submitted.

- Item 16. It was moved by Lupi, supported by Naftaly, and unanimously approved the certified personal property examiner certificates issued as preliminary staff approvals since the STC Meeting held on 11-10-04 as follows:

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Maeder	Sarah	Roscommon	Denton Township
Marfia	James D.	Kent	Grattan Township
McCleery,	Brian	Washtenaw	Ypsilanti Township
McMurray	Dana	Wayne	City of Detroit
Moellmann	Victoria	Livingston	Marion Township
Potts	Christina	Muskegon County	Equalization Department
Rickers	Stephen	Kent County	Equalization Department
Rider	Clayton	Washtenaw	Bridgewater Township
			Northfield Township
Wichert	William R.	Wayne	City of Detroit

- Item 17. It was moved by Roberts, supported by Lupi, and unanimously approved that the minutes of the regular meeting of the State Tax Commission held on September 28, 2004, regarding Item #2 for Petition 154-03-0096, be changed from "adopted" to "denied."

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- Item 18. It was moved by Roberts, supported by Lupi, and unanimously approved to issue certificates involving **Over 5%** of the SEV of the local government units for the below-referenced Industrial Facility Exemption Certificates:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2004-298	GENERAL MOTORS CORPORATION	CITY OF WYOMING	KENT	2	\$99,000,000.00
2004-456	DIGITRON PACKAGING INC	REDFORD TWP.	WAYNE	2	\$2,329,950.00
2004-457	KEPCO INC	VILLAGE OF VICKSBURG	KALAMAZOO	2	\$985,000.00
2004-463	SINTEL INC	SPRING LAKE TWP.	OTTAWA	2	\$1,350,000.00
2004-464	U S FARATHANE CORPORATION	CITY OF STERLING HEIGHTS	MACOMB	2	\$696,954.00
2004-465	VIESTEON CORPORATION	CITY OF STERLING HEIGHTS	MACOMB	2	\$8,278,000.00
2004-466	VIESTEON CORPORATION	CITY OF STERLING HEIGHTS	MACOMB	2	\$102,486,180.00
2004-467	N. AMERICAN NATURAL RESOURCES INC	ZEELAND TWP.	OTTAWA	2	\$513,503.00
2004-468	WALTERS GARDENS INC	ZEELAND TWP.	OTTAWA	2	\$2,902,000.00
2004-469	MAGNA DONNELLY CORPORATION	CITY OF HOLLAND	OTTAWA	2	\$513,260.00
2004-471	OPTERA INC	CITY OF HOLLAND	OTTAWA	2	\$393,690.00
2004-473	PATRIOT ANTENNA SYSTEMS INC	SHERIDAN TWP.	CALHOUN	2	\$4,566,000.00
2004-474	SMW AUTOMOTIVE CORPORATION	CITY OF PORT HURON	ST. CLAIR	2	\$2,252,500.00
2004-475	HURON CASTING INC	VILLAGE OF PIGEON	HURON	2	\$1,850,752.00
2004-477	COSBY COATINGS CORPORATION	CITY OF ALLEGAN	ALLEGAN	2	\$183,327.00
2004-478	L PERRIGO COMPANY	CITY OF ALLEGAN	ALLEGAN	2	\$350,000.00
2004-479	L PERRIGO COMPANY	CITY OF ALLEGAN	ALLEGAN	2	\$2,900,000.00
2004-480	L PERRIGO COMPANY	CITY OF ALLEGAN	ALLEGAN	2	\$4,505,700.00
2004-481	L PERRIGO COMPANY	CITY OF ALLEGAN	ALLEGAN	2	\$3,600,000.00
2004-482	L PERRIGO COMPANY	CITY OF ALLEGAN	ALLEGAN	2	\$1,900,000.00
2004-483	L PERRIGO COMPANY	CITY OF ALLEGAN	ALLEGAN	2	\$350,000.00
2004-484	L PERRIGO COMPANY	CITY OF ALLEGAN	ALLEGAN	2	\$1,240,000.00
2004-485	FABRISTEEL PRODUCTS INC	CITY OF TAYLOR	WAYNE	2	\$4,413,900.00
2004-486	JAMISON INDUSTRIES INC	CITY OF TAYLOR	WAYNE	2	\$1,129,500.00
2004-487	LITPAC INCORPORATED	CITY OF TAYLOR	WAYNE	2	\$958,225.00
2004-488	HAYES LEMMERZ INTERNATIONAL	CITY OF SOUTHFIELD	OAKLAND	2	\$11563218.00
2004-489	THYSSENKRUPP MATERIALS	CITY OF SOUTHFIELD	OAKLAND	2	\$950,000.00
2004-490	VIKING TOOL & ENGINEERING INC	WHITEHALL TWP.	MUSKEGON	2	\$540,000.00
2004-491	ASAMA COLDWATER MAN, INC	CITY OF COLDWATER	BRANCH	2	\$7,065,558.00
2004-493	JERZ MACHINE TOOL CORP	CITY OF DOWAGIAC	CASS	2	\$388,722.00
2004-494	HAWORTH INC	CITY OF ALLEGAN	ALLEGAN	2	\$1,749,343.00
2004-495	HAWORTH INC	CITY OF HOLLAND	ALLEGAN	2	\$20,000,000.00
2004-498	ALTERNATE NUMBER FIVE INC	GRAND HAVEN TWP.	OTTAWA	2	\$1,060,000.00
2004-499	ENTERPRISE TOOL & DIE INC	CITY OF GRANDVILLE	KENT	2	\$150,000.00
2004-500	SMITHS MACHINE & GRINDING INC	CITY OF GALESBURG	KALAMAZOO	2	\$156,000.00
2004-501	JB LABORATORIES INC	HOLLAND TWP.	OTTAWA	2	\$918,155.00
2004-502	ALVIN D BOS VENDING COMPANY	HOLLAND TWP.	OTTAWA	2	\$369,568.00
2004-503	REQUEST FOODS INC	HOLLAND TWP.	OTTAWA	2	\$3,671,972.00
2004-504	TRMI INC	CITY OF BATTLE CREEK	CALHOUN	2	\$2,530,000.00
2004-505	VANCO STEEL INC	VILLAGE OF NORTH BRANCH	LAPEER	2	\$205,353.00
2004-506	PLASTECH	VILLAGE OF CARO	TUSCOLA	2	\$456,046.00
2004-507	GREAT LAKES METAL STAMPING CO	CITY OF BRIDGEMAN	BERRIEN	2	\$1,363,000.00
2004-508	STURGIS TOOL & DIE	CITY OF STURGIS	ST. JOSEPH	2	\$200,000.00
2004-509	VULCAN INDUSTRIES INC	CITY OF STURGIS	ST. JOSEPH	2	\$180,000.00
2004-510	UNIQUE TRUCK ACCESSORIES	CITY OF STURGIS	ST. JOSEPH	2	\$127,100.00
2004-511	PRECISION SPEED EQUIPMENT INC	CITY OF STURGIS	ST. JOSEPH	2	\$511,907.00
2004-513	TELEMARK CORPORATION	CITY OF STURGIS	ST. JOSEPH	2	\$443,000.00
2004-514	MICHIANA CORRUGATED PRODUCTS CO	CITY OF STURGIS	ST. JOSEPH	2	\$300,000.00
2004-515	UNIQUE TRUCK ACCESSORIES	CITY OF STURGIS	ST. JOSEPH	2	\$69,224.00
2004-517	BENTEK INC	CITY OF REED CITY	OSCEOLA	2	\$1,200,000.00
2004-518	NIRO LLC	CITY OF PLAINWELL	ALLEGAN	2	\$57,000.00
2004-519	TECHNIQUE INC	CITY OF JACKSON	JACKSON	2	\$730,198.00
2004-521	SKD LP JONESVILLE STAMPING	VILLAGE OF JONESVILLE	HILLSDALE	2	\$2,929,346.00
2004-522	JONESVILLE TOOL & MANUFACTURING	VILLAGE OF JONESVILLE	HILLSDALE	2	\$286,425.00

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Item 18 (continued):

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2004-523	JONESVILLE PAPER TUBE CORPORATION	VILLAGE OF JONESVILLE	HILLSDALE	2	\$267,000.00
2004-524	EAGLE PICHER AUTO. HILLSDALE TOOL	VILLAGE OF JONESVILLE	HILLSDALE	2	\$209,400.00
2004-525	ALPHI INC	VILLAGE OF JONESVILLE	HILLSDALE	2	\$6,316,617.00
2004-526	DOMTAR INDUSTRIES INC	CITY OF PORT HURON	ST. CLAIR	2	\$2,790,193.00
2004-527	MONTAGUE TOOL & MFG CO	VIENNA TWP.	GENESEE	2	\$216,716.00
2004-528	MONTAGUE TOOL & MFG CO	VIENNA TWP.	GENESEE	2	\$66,350.00
2004-529	IMPERIAL GRAPHICS INC	CITY OF WALKER	KENT	2	\$125,467.00
2004-534	SPECIALTY MINERALS INC	BREITUNG TWP.	DICKINSON	2	\$1,359,200.00
2004-535	THE EGT GROUP INC	CITY OF MADISON HEIGHTS	OAKLAND	2	\$1,074,270.00
2004-537	FLEX-N-GATE BATTLE CREEK LLC	EMMETT TWP.	CALHOUN	2	\$1,698,786.00
2004-540	ENGINEERED MACHINED PRODUCTS INC	CITY OF ESCANABA	DELTA	2	\$475,000.00
2004-541	ENGINEERED MACHINED PRODUCTS INC	CITY OF ESCANABA	DELTA	2	\$1,000,000.00
2004-542	GENERAL MOTORS CORPORATION	CITY OF FLINT	GENESEE	2	\$50,000,000.00
2004-543	KUX MANUFACTURING CO	CANTON TWP.	WAYNE	2	\$1,870,780.00
2004-544	H P PELZER AUTOMOTIVE SYSTEMS INC	CITY OF PORT HURON	ST. CLAIR	2	\$1,459,607.00
2004-545	HURON INC	CITY OF PORT HURON	ST. CLAIR	2	\$837,421.00
2004-547	EXTOL INC	CITY OF ZEELAND	OTTAWA	2	\$399,774.00
2004-548	DADCO INC	PLYMOUTH TWP.	WAYNE	2	\$3,718,829.00
2004-549	GRANT RENT-ALL & SALES	CITY OF GRANT	NEWAYGO	2	\$681,071.00
2004-550	ARMADA RUBBER MANUFACTURING CO	ARMADA TWP.	MACOMB	2	\$476,175.00
2004-554	BORGIA DIE & ENGINEERING INC	WRIGHT TWP.	OTTAWA	2	\$400,000.00
2004-555	CERADYNE INC	CITY OF WIXOM	OAKLAND	2	\$1,188,400.00
2004-556	GREEN TREE COMPOSITES INC	SAINT JOSEPH TWP.	BERRIEN	2	\$373,862.00
2004-557	SCIENTIFIC BRAKE & EQUIPMENT CO	CITY OF GAYLORD	OTSEGO	2	\$1,825,981.00
2004-558	K & M MACHINE FABRICATING INC	PENN TWP.	CASS	2	\$148,077.00
2004-559	K & M MACHINE FABRICATING INC	PENN TWP.	CASS	2	\$2,030,000.00
2004-560	GENERAL MOTORS CORP	CITY OF PONTIAC	OAKLAND	2	\$55,600,000.00
2004-561	MAPAL INC	PORT HURON TWP.	ST. CLAIR	2	\$652,434.00
2004-563	ALCHEM ALUMINUM INC	BUENA VISTA TWP.	SAGINAW	2	\$3,806,100.00
2004-564	HURON INC	WORTH TWP.	SANILAC	2	\$764,666.00
2004-565	CENTRAL MICHIGAN HARDWOODS	CITY OF COOPERSVILLE	OTTAWA	2	\$85,310.00
2004-567	MICHAEL ENGINEERING LTD	UNION TWP.	ISABELLA	2	\$60,890.00
2004-568	THE DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	1	\$44,375,000.00
2004-571	LEEDY MANUFACTURING CO	CITY OF GRAND RAPIDS	KENT	2	\$1,300,000.00
2004-572	RAPID DIE & ENGINEERING INC	CITY OF GRAND RAPIDS	KENT	2	\$2,275,187.00
2004-573	INTERNATIONAL TOOLING SOL. LLC	CITY OF GRAND RAPIDS	KENT	2	\$600,000.00
2004-574	SPEC INTERNATIONAL INC	CITY OF GRAND RAPIDS	KENT	2	\$1,072,950.00
2004-575	ACTION MOLD & MACHINING INC	CITY OF GRAND RAPIDS	KENT	2	\$490,100.00
2004-576	PROOS MANUFACTURING INC	CITY OF GRAND RAPIDS	KENT	2	\$1,500,000.00
2004-578	WALWAY ENTERPRISES INC	HOLLAND TWP.	OTTAWA	2	\$9,295,450.00
2004-580	ADVANCED SPECIAL TOOLS INC	CITY OF BATTLE CREEK	CALHOUN	2	\$950,000.00
2004-583	STRYKER CORP INSTRUMENTS DIVISION	CITY OF PORTAGE	KALAMAZOO	2	\$17,789,258.00
2004-584	STRYKER MEDICAL DIVISION	CITY OF PORTAGE	KALAMAZOO	2	\$32,580,000.00
2004-585	SUMMIT POLYMERS INC	CITY OF PORTAGE	KALAMAZOO	2	\$4,469,700.00
2004-587	AMERICAN METAL FAB INC	PARK TWP.	ST. JOSEPH	2	\$845,341.00
2004-588	DRAKE ENTERPRISES INC	CLINTON TWP.	MACOMB	2	\$1,496,075.00
2004-589	KURTZ GRAVEL CO	PORT HURON TWP.	ST. CLAIR	2	\$1,770,850.00
2004-590	STONE HOUSE BREAD INC	GARFIELD TWP.	GRAND TRAVERSE	2	\$214,802.00
2004-592	GOERTZ & SCHIELE CORP	CITY OF AUBURN HILLS	OAKLAND	2	\$66,741,385.00
2004-593	PLASTICS PLUS INC	CITY OF AUBURN HILLS	OAKLAND	2	\$1,850,000.00
2004-594	GREENE METAL PRODUCTS INC	CLINTON TWP.	MACOMB	2	\$1,907,159.00
2004-601	PROFESSIONAL UNIFORMS INC	CITY OF WALKER	KENT	2	\$522,923.00

Total 106

\$643,838,437

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- Item 19. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the certificate involving **Over 5%** of the SEV of the local government units for the below-referenced Industrial Facility Exemption Certificate:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	CORRECTION
2003-403	STELTER PARTNERS	CITY OF GRAND RAPIDS	KENT	1	Rehabilitation project

- Item 20. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates for the Air Pollution Control Exemption Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
1-3093	FORD MOTOR COMPANY	VILLAGE OF ROMEO	MACOMB	\$844,632.00
1-3146	HURON CASTING, INC.	WINSOR TWP.	HURON	\$156,106.00
1-3148	HURON CASTING, INC.	WINSOR TWP.	HURON	\$193,234.00
1-3149	HURON CASTING, INC.	WINSOR TWP.	HURON	\$37,042.00
1-3150	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$448,880.00
1-3157	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$2,940,459.00
1-3160	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$593,954.00
1-3161	HURON CASTING, INC.	WINSOR TWP.	HURON	\$87,321.00
1-3170	PSC - NOTRTRU, INC.	CITY OF DETROIT	WAYNE	\$1,287,143.00
1-3174	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$1,497,944.00
1-3176	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$1,000,000.00
1-3177	DOW AGROSCIENCES LLC	CITY OF MIDLAND	MIDLAND	\$1,350,589.00
1-3180	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$453,325.00
1-3190	FORD MOTOR COMPANY	CITY OF LIVONIA	WAYNE	\$472,489.00
1-3194	ROBERT BOSCH CORPORATION	LINCOLN TWP.	BERRIEN	\$2,037,571.00
1-3196	HEMLOCK SEMICONDUCTOR CORPORATION	THOMAS TWP.	SAGINAW	\$2,375,635.00
1-3197	HEMLOCK SEMICONDUCTOR CORPORATION	THOMAS TWP.	SAGINAW	\$516,014.00
1-3198	HEMLOCK SEMICONDUCTOR CORPORATION	THOMAS TWP.	SAGINAW	\$11,615,936.00
1-3199	NUGENT SAND COMPANY, INC.	DALTON TWP.	MUSKEGON	\$456,228.00
1-3212	GENERAL MOTORS	CITY OF WYOMING	KENT	\$1,727,502.00
1-3213	GENERAL MOTORS	CITY OF PONTIAC	OAKLAND	\$6,232,810.00
1-3214	GENERAL MOTORS	CITY OF PONTIAC	OAKLAND	\$26,241,331.00
1-3215	GENERAL MOTORS POWERTRAIN WARREN	CITY OF WARREN	MACOMB	\$3,126,219.00
1-3216	METALDYNE CORPORATION	CITY OF DETROIT	WAYNE	\$648,766.00
1-3217	DOW CORNING CORPORATION	CITY OF MIDLAND	MIDLAND	\$8,230,039.00
1-3218	GENERAL MOTORS POWERTRAIN ROMULUS	CITY OF ROMULUS	WAYNE	\$2,223,967.00
1-3219	GENERAL MOTORS POWERTRAIN GROUP	YPSILANTI TWP.	WASHTENAW	\$10,378,660.00
1-3220	MARTIN MARIETTA	STRONACH TWP.	MANISTEE	\$8,396,278.00
1-3222	ANDERSON DEVELOPMENT CO.	CITY OF ADRIAN	LENAAWEE	\$750,403.00
1-3224	CONSUMERS ENERGY CO.	HAMPTON TWP.	BAY	\$285,650.00
1-3232	HEMLOCK SEMICONDUCTOR CORPORATION	THOMAS TWP.	SAGINAW	\$24,267,278.00
1-3233	LIFT-TECH INTERNATIONAL	CITY OF MUSKEGON HEIGHTS	MUSKEGON	\$174,192.00
1-3236	SAPPI FINE PAPER NORTH AMERICA	CITY OF MUSKEGON	MUSKEGON	\$334,950.00
1-3237	SAPPI FINE PAPER NORTH AMERICA	CITY OF MUSKEGON	MUSKEGON	\$4,109,652.00
1-3238	SAPPI FINE PAPER NORTH AMERICA	CITY OF MUSKEGON	MUSKEGON	\$43,150.00
1-3239	GENERAL MOTORS	CITY OF PONTIAC	OAKLAND	\$5,142,120.00
1-3241	MACDONALD'S INDUSTRIAL PRODUCTS	CITY OF GRAND RAPIDS	KENT	\$249,205.00
1-3242	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$525,000.00
1-3243	AUTO ALLIANCE INTERNATIONAL, INC.	CITY OF FLAT ROCK	WAYNE	\$1,142,683.00
Total	46			\$135,301,866.00

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- Item 21. It was moved by Roberts, supported by Lupi, and unanimously approved to deny the certificates for the Air Pollution Control Exemption Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY
1-3083	DAIMLERCHRYSLER CORP.	SYLVAN TWP.	WASHTENAW
1-3088	DAIMLERCHRYSLER	CITY OF AUBURN HILLS	OAKLAND
1-3158	COVERT GENERATING COMPANY, LLC	COVERT TWP.	VAN BUREN

- Item 22. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates for the Water Pollution Control Exemption Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
2-4296	GENERAL MOTORS - ROMULUS POWERTRAIN	CITY OF ROMULUS	WAYNE	\$13,380,000.00
2-4359	NEWELL FARMS	MAPLE VALLEY TWP.	MONTCALM	\$183,580.00
2-4771	TERRA ENERGY, LTD	DOVER TWP.	OTSEGO	\$22,232.00
2-4772	QUICKSILVER RESOURCES, INC.	BAGLEY TWP.	OTSEGO	\$7,754.00
2-4773	QUICKSILVER RESOURCES, INC.	HAYES TWP.	OTSEGO	\$9,611.00
2-4774	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$2,350,239.00
2-4775	HOLCIM (US) INC.	DUNDEE TWP.	MONROE	\$4,516,111.00
2-4777	HOLCIM (US) INC.	DUNDEE TWP.	MONROE	\$187,194.00
2-4778	DERUITER FARMS INC.	HART TWP.	OCEANA	\$34,256.00
2-4780	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$2,522,011.00
2-4781	QUICKSILVER RESOURCES, INC.	HAYES TWP.	OTSEGO	\$19,259.00
2-4782	COVERT GENERATING COMPANY, LLC	COVERT TWP.	VAN BUREN	\$1,475,000.00
2-4784	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$967,283.00
2-4785	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$491,477.00
2-4786	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$853,884.00
2-4787	GERALD LEE MALBURG FARMS	HART TWP.	OCEANA	\$57,219.00
2-4789	DOW CHEMICAL COMPANY	MIDLAND TWP.	MIDLAND	\$1,250,000.00
2-4790	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$986,867.00
2-4791	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$2,747,998.00
2-4792	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$2,593,280.00
2-4793	WILLETT GROUP, INC.	ZILWAUKEE TWP.	SAGINAW	\$450,000.00
2-4795	SAYLER ORCHARDS	ACME TWP.	GR. TRAVERSE	\$24,157.00
2-4797	FOUR STAR FARMS	HART TWP.	OCEANA	\$36,000.00
2-4798	JORDAN DEVELOPMENT CO., LLC	RUST TWP.	MONTMORENCY	\$338.00
2-4799	JORDAN DEVELOPMENT CO., LLC	ALBERT TWP.	MONTMORENCY	\$59,748.00
2-4800	JORDAN DEVELOPMENT CO., LLC	ALBERT TWP.	MONTMORENCY	\$21,416.00
2-4801	JORDAN DEVELOPMENT CO., LLC	GREEN TWP.	ALPENA	\$19,094.00
2-4802	JORDAN DEVELOPMENT CO., LLC	GREEN TWP.	ALPENA	\$40,991.00
2-4803	JORDAN DEVELOPMENT CO., LLC	CALEDONIA TWP.	ALCONA	\$34,692.00
2-4804	JORDAN DEVELOPMENT CO., LLC	GREEN LAKE TWP.	GR. TRAVERSE	to be det.
2-4805	JORDAN DEVELOPMENT CO., LLC	BLAIR TWP.	GR TRAVERSE	\$16,238.00
2-4806	JORDAN DEVELOPMENT CO., LLC	CLEON TWP.	MANISTEE	\$20,688.00
2-4807	JORDAN DEVELOPMENT CO., LLC	CLEON TWP.	MANISTEE	\$32,402.00
2-4808	JORDAN DEVELOPMENT CO., LLC	SPRINGDALE TWP.	MANISTEE	\$20,654.00
2-4809	JORDAN DEVELOPMENT CO., LLC	SPRINGDALE TWP.	MANISTEE	\$27,404.00
2-4810	JORDAN DEVELOPMENT CO., LLC	SPRINGDALE TWP.	MANISTEE	\$29,604.00
2-4811	JORDAN DEVELOPMENT CO., LLC	SPRINGDALE TWP.	MANISTEE	\$30,725.00
2-4812	JORDAN DEVELOPMENT CO., LLC	RUST TWP.	MONTMORENCY	\$18,294.00
2-4813	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$1,583,495.00
2-4814	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$807,962.00

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Item 22 (continued):

APPL. NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
2-4816	WAYNE DISPOSAL, INC.	VAN BUREN TWP.	WAYNE	\$62,892.00
2-4817	ROCKY RIDGE DAIRY FARMS, INC.	FAIRBANKS TWP.	DELTA	\$95,868.00
2-4818	REICHHOLD INC.	CITY OF FERNDALE	OAKLAND	\$1,453,716.00
2-4819	JORDAN DEVELOPMENT, LLC.	HILLMAN TWP.	MONTMORENCY	\$9,748.00
2-4820	JORDAN DEVELOPMENT, LLC.	COLFAX TWP.	BENZIE	\$34,346.00
2-4821	JORDAN DEVELOPMENT, LLC.	HILLMAN TWP.	MONTMORENCY	\$34,849.00
2-4822	TERRA ENERGY, LTD.	STAR TWP.	ANTRIM	\$22,223.00
2-4823	TERRA ENERGY, LTD.	HILLMAN TWP.	MONTMORENCY	\$35,116.00
2-4824	TERRA ENERGY, LTD.	ELMIRA TWP.	OTSEGO	\$8,207.00
2-4825	TERRA ENERGY, LTD.	HILLMAN TWP.	MONTMORENCY	\$17,791.00
2-4826	TERRA ENERGY, LTD.	AVERY TWP.	MONTMORENCY	\$10,983.00
2-4827	TERRA ENERGY, LTD.	HAYES TWP.	OTSEGO	\$20,002.00
2-4828	TERRA ENERGY, LTD.	ELMIRA TWP.	OTSEGO	\$14,051.00
2-4829	TERRA ENERGY, LTD.	HILLMAN TWP.	MONTMORENCY	\$16,486.00
2-4830	QUICKSILVER RESOURCES, INC.	DOVER TWP.	OTSEGO	\$58,094.00
2-4831	QUICKSILVER RESOURCES, INC.	DOVER TWP.	OTSEGO	\$20,223.00
2-4832	QUICKSILVER RESOURCES, INC.	STAR TWP.	ANTRIM	to be determined
2-4833	QUICKSILVER RESOURCES, INC.	RUST TWP.	MONTMORENCY	to be det.
2-4834	QUICKSILVER RESOURCES, INC.	DOVER TWP.	OTSEGO	\$6,364.00
2-4835	QUICKSILVER RESOURCES, INC.	LIVINGSTON TWP.	OTSEGO	\$6,683.00
2-4837	QUICKSILVER RESOURCES, INC.	MANCELONA TWP.	ANTRIM	\$16,809.00
2-4838	QUICKSILVER RESOURCES, INC.	CUSTER TWP.	ANTRIM	to be determined
2-4839	TERRA ENERGY LTD.	CLINTON TWP.	OSCODA	\$12,067.00
2-4840	TERRA ENERGY LTD.	CORWITH TWP.	OTSEGO	\$8,527.00
2-4841	TERRA ENERGY LTD.	GREEN TWP.	ALPENA	\$9,632.00
2-4842	TERRA ENERGY LTD.	OSSINEKE TWP.	ALPENA	\$8,150.00
2-4843	WACKER CHEMICAL CORP.	RAISIN TWP.	LENAWEE	\$2,172,247.00
2-4847	UNITED STATES STEEL CORP	CITY OF RIVER ROUGE	WAYNE	\$1,347,680.00
2-4848	MARTIN MARIETTA	FILER TWP.	MANISTEE	\$318,472.00
2-4849	MARTIN MARIETTA	STRONACH TWP.	MANISTEE	\$2,049,850.00
2-4850	MARTIN MARIETTA	STRONACH TWP.	MANISTEE	\$3,247,840.00
2-4851	MARTIN MARIETTA	GRANT TWP.	MASON	\$1,317,442.00
2-4852	MARTIN MARIETTA	FREESOIL TWP.	MASON	\$422,102.00
2-4853	WAYNE DISPOSAL, INC.	VAN BUREN TWP.	WAYNE	\$6,422.00
2-4854	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$1,538,663.00
2-4855	DOW AGROSCIENCES LLC	CITY OF MIDLAND	MIDLAND	\$1,396,815.00
2-4856	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$2,911,696.00
2-4857	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$1,167,030.00
2-4858	DOW CHEMICAL COMPANY	CITY OF MIDLAND	MIDLAND	\$1,894,750.00
2-4860	INTERNATIONAL PAPER - QUINNESEC MILL	BREITUNG TWP.	DICKINSON	\$23,590.00
2-4861	INTERNATIONAL PAPER - QUINNESEC MILL	BREITUNG TWP.	DICKINSON	\$27,970.00
2-4862	SOLUTIA INC.	CITY OF TRENTON	WAYNE	\$511,789.00
2-4863	METALDYNE CORPORATION	HAMBURG TWP.	LIVINGSTON	\$80,000.00
2-4864	FORD MOTOR COMPANY	CITY OF STERLING HEIGHTS	MACOMB	\$4,600,000.00
2-4865	FORD MOTOR COMPANY	CITY OF STERLING HEIGHTS	MACOMB	\$600,898.00
2-4866	FORD MOTOR COMPANY	CITY OF LIVONIA	WAYNE	\$3,887,152.00
2-4867	NUGENT SAND COMPANY, INC.	CITY OF NORTON SHORES	MUSKEGON	\$104,192.00
2-4868	HEMLOCK SEMICONDUCTOR CORPORATION	THOMAS TWP.	SAGINAW	\$1,011,688.00
2-4869	HEMLOCK SEMICONDUCTOR CORPORATION	THOMAS TWP.	SAGINAW	\$210,132.00
2-4870	HEMLOCK SEMICONDUCTOR CORPORATION	THOMAS TWP.	SAGINAW	\$810,543.00
2-4873	GENERAL MOTORS - ROMULUS POWERTRAIN	CITY OF ROMULUS	WAYNE	\$11,140,500.00
2-4874	GENERAL MOTORS - ROMULUS POWERTRAIN	CITY OF ROMULUS	WAYNE	\$694,360.00
2-4876	CONSUMERS ENERGY CO.	PINE RIVER TWP.	GRATIOT	\$9,900.00
2-4878	VAN HORN CONCRETE	CITY OF AUBURN HILLS	OAKLAND	\$185,496.00
2-4879	PARKE, DAVIS & COMPANY	HOLLAND TWP.	OTTAWA	\$10,275,000.00
2-4880	DOW CHEMICAL COMPANY	CITY OF LUDINGTON	MASON	\$124,279.00
2-4881	DOW CHEMICAL COMPANY	PERE MARQUETTE TWP.	MASON	\$385,306.00
2-4882	ESCANABA PAPER COMPANY	WELLS TWP.	DELTA	\$21,074.00

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Item 22 (continued):

APPL. NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
2-4883	ESCANABA PAPER COMPANY	WELLS TWP.	DELTA	\$27,301.00
2-4884	ESCANABA PAPER COMPANY	WELLS TWP.	DELTA	\$76,575.00
2-4888	CONSUMERS ENERGY CO.	FREEDOM TWP.	WASHTENAW	\$58,350.00
2-4889	CONSUMERS ENERGY CO.	WINTERFIELD TWP.	CLARE	\$65,800.00
2-4890	CONSUMERS ENERGY CO.	NORTHVILLE TWP.	WAYNE	\$51,010.00
2-4891	CONSUMERS ENERGY CO.	ARMADA TWP.	MACOMB	\$71,364.00
2-4892	CONSUMERS ENERGY CO.	WHITE PIGEON TWP.	ST. JOSEPH	\$48,800.00
2-4893	CONSUMERS ENERGY CO.	IRA TWP.	ST. CLAIR	\$39,050.00
2-4894	CONSUMERS ENERGY CO.	OVERISEL TWP.	ALLEGAN	\$271,500.00
2-4895	CONSUMERS ENERGY CO.	SALEM TWP.	ALLEGAN	\$85,000.00
2-4896	CONSUMERS ENERGY CO.	SALEM TWP.	WASHTENAW	\$7,400.00
2-4897	CONSUMERS ENERGY CO.	LYON TWP.	OAKLAND	\$25,600.00
2-4898	CONSUMERS ENERGY CO.	CASCO TWP.	ST. CLAIR	\$16,500.00
2-4899	CONSUMERS ENERGY CO.	FRASER TWP.	BAY	\$7,500.00
2-4900	CONSUMERS ENERGY CO.	BANGOR TWP.	BAY	\$9,100.00
2-4901	DTE GAS & OIL	BROWN TWP.	MANISTEE	\$309,737.00
2-4902	DTE GAS & OIL	AVERY TWP.	MONTMORENCY	\$29,138.00
2-4903	DTE GAS & OIL	CHESTONIA TWP.	ANTRIM	\$90,025.00
2-4904	DTE GAS & OIL	CLEARWATER TWP.	KALKASKA	\$38,958.00
2-4905	DTE GAS & OIL	CORWITH TWP.	OTSEGO	\$392,158.00
2-4906	DTE GAS & OIL	CUSTER TWP.	ANTRIM	\$50,970.00
2-4907	DTE GAS & OIL	ECHO TWP.	ANTRIM	\$155,594.00
2-4908	DTE GAS & OIL	ELMER TWP.	OSCODA	\$76,800.00
2-4909	DTE GAS & OIL	ELMIRA TWP.	OTSEGO	\$67,672.00
2-4910	DTE GAS & OIL	GREEN TWP.	ALPENA	\$38,827.00
2-4911	DTE GAS & OIL	HELENA TWP.	ANTRIM	\$32,167.00
2-4912	DTE GAS & OIL	HILLMAN TWP.	MONTMORENCY	\$115,958.00
2-4913	DTE GAS & OIL	HUDSON TWP.	CHARLEVOIX	\$33,277.00
2-4914	DTE GAS & OIL	JORDAN TWP.	ANTRIM	\$82,601.00
2-4915	DTE GAS & OIL	KEARNEY TWP.	ANTRIM	\$547,075.00
2-4916	DTE GAS & OIL	MANCELONA TWP.	ANTRIM	\$203,164.00
2-4917	DTE GAS & OIL	RUST TWP.	MONTMORENCY	\$56,280.00
2-4918	CONSUMERS ENERGY CO.	FLUSHING TWP.	GENESEE	\$15,000.00
2-4919	CONSUMERS ENERGY CO.	HUDSON TWP.	LENAAWEE	\$10,000.00
2-4920	CONSUMERS ENERGY CO.	WATERTOWN TWP.	CLINTON	\$3,900.00
2-4921	CONSUMERS ENERGY CO.	CHARLEVOIX TWP.	CHARLEVOIX	\$12,500.00
2-4922	CONSUMERS ENERGY CO.	SOUTH ARM TWP.	CHARLEVOIX	\$11,500.00
2-4923	CONSUMERS ENERGY CO.	LEE TWP.	ALLEGAN	\$16,600.00
2-4924	CONSUMERS ENERGY CO.	MENDON TWP.	ST. JOSEPH	\$4,000.00
2-4925	CONSUMERS ENERGY CO.	THETFORD TWP.	GENESEE	\$48,097.00
2-4926	CONSUMERS ENERGY CO.	HAMPTON TWP.	BAY	\$270,471.00
2-4927	CONSUMERS ENERGY CO.	LIVINGSTON TWP.	OTSEGO	\$22,845.00
2-4928	CONSUMERS ENERGY CO.	PORT SHELDON TWP.	OTTAWA	\$133,337.00
2-4929	CONSUMERS ENERGY CO.	PERE MARQUETTE TWP.	MASON	\$55,381.00
2-4930	CONSUMERS ENERGY CO.	CITY OF LUNA PIER	MONROE	\$107,015.00
2-4931	CONSUMERS ENERGY CO.	HAMPTON TWP.	BAY	\$23,350.00
2-4932	METALDYNE CORPORATION	CITY OF DETROIT	WAYNE	\$775,459.00
2-4933	METALDYNE CORPORATION	CITY OF ROYAL OAK	OAKLAND	\$4,155,075.00
2-4934	METALDYNE CORPORATION	CITY OF FARMINTON HILLS	OAKLAND	\$1,815,000.00
2-4935	DOW CORNING CORPORATION	CITY OF MIDLAND	MIDLAND	\$27,970,868.00
2-4936	DOW CORNING CORPORATION	CITY OF MIDLAND	MIDLAND	\$2,503,743.00
2-4937	DOW CORNING CORPORATION	CITY OF MIDLAND	MIDLAND	\$7,161,257.00
2-4938	GRANGER WASTE MANAGEMENT CO.	DEWITT TWP.	CLINTON	\$660,903.00
2-4939	GRANGER LAND DEVELOPMENT CO.	WATERTOWN TWP.	CLINTON	\$192,773.00
2-4940	METALDYNE CORPORATION	CITY OF LITCHFIELD	HILLSDALE	\$2,462,463.00
2-4941	ANDERSON DEVELOPMENT CO.	CITY OF ADRIAN	LENAAWEE	\$2,323,039.00
2-4942	LENAAWEE STAMPING CORP.	CITY OF TECUMSEH	LENAAWEE	\$6,240,707.00
2-4943	GRANGER WASTE MANAGEMENT CO.	DEWITT TWP.	CLINTON	\$619,738.00

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Item 22 (continued):

APPL. NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
2-4944	GRANGER WASTE MANAGEMENT CO.	DEWITT TWP.	CLINTON	\$737,907.00
2-4945	GRANGER LAND DEVELOPMENT CO.	WATERTOWN TWP.	CLINTON	\$771,864.00
2-4946	WARD LAKE DRILLING, INC.	STAR TWP.	ANTRIM	\$51,383.00
2-4947	WARD LAKE DRILLING, INC.	VIENNA TWP.	MONTMORENCY	\$27,926.00
2-4948	WARD LAKE DRILLING, INC.	BRILEY TWP.	MONTMORENCY	\$5,149.00
2-4949	WARD LAKE DRILLING, INC.	MONTMORENCY TWP.	MONTMORENCY	\$24,328.00
2-4950	WARD LAKE DRILLING, INC.	BEAR LAKE TWP.	MANISTEE	\$14,214.00
2-4951	WARD LAKE DRILLING, INC.	BEAR LAKE TWP.	MANISTEE	\$12,131.00
2-4952	METALDYNE CORPORATION	CITY OF FRASER	MACOMB	\$868,204.00
2-4953	LIFT-TECH INTERNATIONAL	CITY OF MUSKEGON HEIGHTS	MUSKEGON	\$12,000.00
Total	167			\$159,903,119.00

Item 23. It was moved by Roberts, supported by Lupiy, and unanimously approved to approve the P.A. 146 of 2000 Obsolete Property Rehabilitation Act Applications in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	INVESTMENT
3-04-0029	Earth, Wind & Fire	City of Big Rapids	Mecosta	\$50,000.00
3-04-0030	First Shot LLC	City of Grand Rapids	Kent	\$1,845,000.00
3-04-0031	The W Group	City of Grand Rapids	Kent	\$300,000.00
3-04-0032	1322 Broadway Development Corporation	City of Detroit	Wayne	\$1,300,000.00
3-04-0033	First War 1 LLL	City of Grand Rapids	Kent	\$2,000,000.00
3-04-0034	Arbaugh Lessor LLC	City of Lansing	Ingham	\$7,000,000.00
Total	6			\$12,495,000.00

Item 24. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the Neighborhood Enterprise Zone certificates in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2000-009	KYLE D. KOESTNER	CITY OF DETROIT	WAYNE	2	\$294,052
N2001-080	KARL M WILLIAMS	CITY OF DETROIT	WAYNE	2	\$265,000
N2001-082	DEVELYN HAMILTON	CITY OF DETROIT	WAYNE	2	\$294,000
N2001-084	DAVE A RAYFORD	CITY OF DETROIT	WAYNE	2	\$345,000
N2002-172	KIM C. NELSON	CITY OF DETROIT	WAYNE	2	\$172,565
N2002-362	SYLVIA WHITTINGTON	CITY OF DETROIT	WAYNE	2	\$169,093
N2002-366	GLORIA J. TINSLEY	CITY OF DETROIT	WAYNE	2	\$168,822
N2002-367	JAY F. WILLIAMS	CITY OF DETROIT	WAYNE	2	\$180,133
N2002-368	GAIL A. SHEARD	CITY OF DETROIT	WAYNE	2	\$182,869
N2002-405	PATRICIA ANN JOHNSON	CITY OF DETROIT	WAYNE	2	\$174,900
N2002-410	NICOLE Y. WILLIAMS	CITY OF DETROIT	WAYNE	2	\$197,900
N2003-022	DARLINE RUCKER	CITY OF DETROIT	WAYNE	2	\$147,000
N2003-028	GERI ANDERSON	CITY OF DETROIT	WAYNE	2	\$147,000
N2003-045	ANTHONY & SHONTEL WILLIS	CITY OF DETROIT	WAYNE	2	\$147,000
N2003-059	BRUCE LEVON	CITY OF DETROIT	WAYNE	2	\$147,000
N2003-103	BRIDGET TUOHEY	CITY OF DETROIT	WAYNE	1	\$30,709
N2003-105	JOSEPH W. UHL	CITY OF DETROIT	WAYNE	1	\$30,209
N2004-120	DAVID B ROADY	CITY OF DETROIT	WAYNE	1	\$53,496

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Item 24 (continued):

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2004-121	ROBERT D LAROSE & J T STEPHEN CRANE	CITY OF DETROIT	WAYNE	1	\$49,374
N2004-122	ROBERT M ROBBINS	CITY OF DETROIT	WAYNE	1	\$45,123
N2004-123	LAWRENCE GAMBY	CITY OF DETROIT	WAYNE	1	\$71,750
N2004-124	ROBERT B FIELD	CITY OF DETROIT	WAYNE	1	\$77,260
N2004-125	SCOTT DAMMAN	CITY OF DETROIT	WAYNE	1	\$77,740
N2004-718	ATHENA BYRON	CITY OF DETROIT	WAYNE	2	\$191,425
N2004-725	DORIS MAXWELL	CITY OF DETROIT	WAYNE	2	\$189,900

Item 25. It was moved by Roberts, supported by Lupi, and unanimously approved to transfer the Neighborhood Enterprise Zone certificates in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2002-320	KEITH E CRAIN, JR	CITY OF DETROIT	WAYNE	1	\$50,000
N2004-129	MEREDITH MULLINS	CITY OF DETROIT	WAYNE	2	\$188,829

Item 26. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the original Neighborhood Enterprise Zone certificates in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
N2003-104	PHILIP M & PATRICK M STENGER	CITY OF DETROIT	WAYNE	1	\$30,709
N2003-106	TANYA SZYSZKO	CITY OF DETROIT	WAYNE	1	\$31,610
N2003-107	JAMES P. & SANDRA J. STENGER	CITY OF DETROIT	WAYNE	1	\$30,209
N2003-108	PETER MARSH	CITY OF DETROIT	WAYNE	1	\$32,137

Item 27. It was moved by Roberts, supported by Lupi, and unanimously approved to revoke the original Neighborhood Enterprise Zone certificate in the below-referenced matter:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE
N1996-175	DARROW L. DAVIS	CITY OF DETROIT	WAYNE	2

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- Item 28. It was moved by Lupi, supported by Roberts, and unanimously approved to change the below-referenced requested assessed and taxable values from the November 10, 2004 State Tax Commission Meeting in Item 2 from "adopted" to "deny":
154-03-2056; ISABEL WOODS; AU GRES TWP.; ARENAC COUNTY; AU GRES SIMS Sch. Dist.; 003-1-D01-000-002-00; REAL; Property;
2003 AV from \$ 0 to \$ 1,300; TV from \$ 0 to \$ 1,300.

It was moved by Naftaly, supported by Roberts, and unanimously approved to adjourn the State Tax Commission meeting at 3:25 P.M.

DATED TYPED: December 10, 2004

DATE APPROVED: December 20, 2004

**Robert H. Naftaly, Chair,
State Tax Commission**

**Robert R. Lupi, Member,
State Tax Commission**

**Douglas B. Roberts, Member,
State Tax Commission**